State of Kansas
City

CERTIFICATE

2026

To the Clerk of Franklin, State of Kansas
We, the undersigned, officers of
Wellsville
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)
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	2,315,259	938,325	36.625
Debt Service	10-113	8	219,908	37,539	1.464
Library	12-1220	8	115,049	105,465	4.118
Employee Benefits	12-16102	9	186,200	173,352	6.769
Library Employee Benefits	12-16102	9	8,600	7,760	.303
Special Liability Tort Claim	75-6110	10	46,000	42,148	1.646
		10			
Special Highway		11	52,364		
Building Capital Improvement		11	48,000		
Cemetary Perpetual Care		12	5,000		
		12			
Combined Sales Tax Improv		13	583,740		
Community Enhanc Sales Tax		14	333,165		
Water/Sewer/Refuse Utility		15	1,188,205		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	5,101,490	1,304,589	50.940
Budget Hearing Notice		19			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice		20			25,610,798
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	45.858
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: October 29, 2025

County Clerk

Governing Body

CPA Summary

The Ottawa Herald

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Ottawa Herald, of Franklin County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Aug 27, 2025

Advertising Fee: $310.50

Ankit Sachdeva

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH391[illegible]
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/27/2025

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Wellsville

will meet on September 10,2025 at 6:00pm at city hall 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 and the Revenue Neutral Rate

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	1,514,582	37.021	1,976,157	36.640	2,315,259	938,325	36.640
Debt Service		2.161	49,000	1.990	219,908	37,539	1.466
Library	101,637	4.497	109,544	4.484	115,049	105,465	4.118
Employee Benefits	140,000	5.177	151,200	6.273	156,200	173,352	6.769
Library Employee Benefits	8,424	0.379	8,600	0.349	8,600	7,760	0.303
Special Liability Tort Claim	42,000	1.725	44,000	1.205	46,000	42,148	1.646
Special Highway	48,752		51,914		52,364		
Building Capital Improvemc	4,631				48,000		
Cemetery Perpetual Care			5,000		5,000		
Combined Sales Tax Improv	371,581		234,325		583,740		
Community Enhnc Sales Tx	276,151		71,500		333,165		
Water/Sewer/Refuse Utility	1,150,900		1,014,900		1,158,205		
Non-Budgeted Funds-A	27,668						
Non-Budgeted Funds-B	225,505						
Totals	3,912,134	50.965	3,716,140	50.944	5,101,490	1,304,589	50.942
						*Revenue Neutral Rate***	45.358
Less: Transfers	0		0		205,000		
Net Expenditure	3,912,134		3,716,140		4,896,490		
Total Tax Levied	1,063,114		1,171,604		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	20,861,833		23,005,744		25,609,644		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	1,610,000		1,490,000		1,365,000		
Revenue Bonds	0		0		0		
Other	2,180,000		2,180,000		2,180,000		
Lease Purchase Principal	686,334		558,953		777,967		
Total	4,476,334		4,228,953		4,322,967		

*Tax rates are expressed in mills

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

Tammy Jones

City Official Title: City Clerk

CITY OF WELLSVILLE

411 MAIN, WELLSVILLE, KS 66092

RESOLUTION 01-0910-2025

A Resolution of the City of Wellsville, Kansas to Levy a Property Tax Rate Exceeding the Revenue Neutral Rate;

WHEREAS, THE Revenue Neutral Rate for the City of Wellsville was calculated as 48.858 by the Franklin County Clerk; and

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

Whereas, the Governing Body of the City of Wellsville held a hearing on September 10th, 2025, allowing all interested taxpayers desiring to be herd an opportunity to give oral testimony; and

Whereas, the Governing Body of the City of Wellsville, 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 WELLSVILLE: The City of Wellsville shall levy a property tax rate of 50.942 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 10th day of September, 2025 and **VOTED** on individually by the Governing Body of the City of Wellsville.

ROLL CALL VOTE: Hearing to exceed Revenue Neutral Rate: September 10th, 2025

Governing Body Member	Yes	No	No Vote
Scott Hutchinson	X		
Nichole Pruitt	X		
Luke Henry	X		
Cory Cunningham			X
Chuck Rutledge	X		

ADOPTED THIS 10TH day of September 2025 and SIGNED by the Mayor.

William Lyttle

Mayor

Attested:

Tammy Jones

City Clerk

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	842,663	64,388	1,073	191	3,222	313
Debt Service	45,760	3,497	58	10	175	17
Library	103,124	7,880	131	23	394	38
Employee Benefits	144,267	11,023	184	33	552	54
Library Employee Benef	8,015	612	10	2	31	3
Special Liability Tort Cl	27,775	2,122	35	6	106	10
TOTAL	1,171,604	89,522	1,491	265	4,480	435

County Treas Motor Vehicle Estimate 89,522
County Treas Recreational Vehicle Estimate 1,491
County Treas 16/20M Vehicle Estimate 265
County Treas Commercial Vehicle Tax Estimate 4,480
County Treas Watercraft Tax Estimate 435

Motor Vehicle Factor 0.07641
Recreational Vehicle Factor 0.00127
16/20M Vehicle Factor 0.00023
Commercial Vehicle Factor 0.00382
Watercraft Factor 0.00037

Wellsville 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	Street Rehab			100,000	12-1119
General	Police Improvement				12-1117
General	Building Capital Improve			15,000	12-1118
General	Public Works Equip				12-1117
Employee Benfits	Employee Benefit Trust				12-16,102
Combined Sales Tax	Water/Sewer Operating				12-631p
Utility Reserve	Water/Sewer Operating			90,000	12-631p
	Totals	0	0	205,000	
	Adjustments				
	Adjusted Totals	0	0	205,000	

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

Wellsville

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 2018 Improvements	11/20/2018	12/1/2033	3.95	1,940,000	1,365,000	6/1	12/1	57,375	125,000		
Series 2025A improvements	2/9/1958	12/1/2044		2,335,000		6/1	12/1	74,569		101,375	75,000
Total G.O. Bonds					**1,365,000**			**131,944**	**125,000**	**101,375**	**75,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Series 2023 A	3/8/2023		3.95	2,180,000	2,180,000	4/1	10/1	86,110			
Temporary Notes											
Total Other					**2,180,000**			**86,110**	**0**	**0**	**0**
Total Indebtedness					**3,545,000**			**218,054**	**125,000**	**101,375**	**75,000**

Wellsville

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
2022 Police Truck	10/27/2023	36	3.50	66,713	44,087	24,040	24,040
Ford Police Interceptor Utility	7/5/2023	36	8.34	43,455	14,454	15,659	
Police Building Improv KSB	6/29/2022	60	3.50	451,821	408,959	59,398	59,398
2024 Planning Truck	11/19/2024	60	4.05	60,218	60,218	13,677	13,677
Public Works Mini Excavator	11/15/2023	36	6.00	140,004	92,254	50,281	50,281
2024 Police Truck	10/18/2024	36	4.05	75,000	75,000	27,053	27,053
				Totals	694,972	190,108	174,449

***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: Wellsville
Franklin

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	$103,124	$105,465
Delinquent Tax	$1,158	$0
Motor Vehicle Tax	$7,601	$7,880
Recreational Vehicle Tax	$140	$131
16/20M Vehicle Tax	$49	$23
TOTAL TAXES	$112,072	$113,499
Difference in Total Taxes:	$1,427	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$23,005,744	$25,609,644
Did Assessed Valuation Decrease?	No	
Levy Rate	4.484	4.118
Difference in Levy Rate:	(0.366)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,304	17,628	24,522
Receipts:			
Ad Valorem Tax	738,962	842,663	xxxxxxxxxxxxxxxx
Delinquent Tax	11,797	9,564	
Motor Vehicle Tax	81,291	62,602	64,388
Recreational Vehicle Tax	1,414	1,153	1,073
16/20M Vehicle Tax	431	407	191
Commercial Vehicle Tax	2,231	1,639	3,222
Watercraft Tax	481	0	313
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor	4,746	3,600	5,544
Local Sales Tax	335,545	375,000	365,000
Franchise Tax	54,630	76,300	76,000
Licenses	3,062	3,682	3,500
Building Permits	357,506	110,000	511,600
Police Fines	57,251	64,000	70,000
Swimming Pool Admissions	13,336	9,900	9,900
Cemetary Fees	12,750	18,500	20,000
Fire District Rent Reimbursement	26,400	26,400	26,400
Reimbursed Expenses	58,085	250,000	60,000
Police SRO Reimbursement		47,981	57,368
Police COPS Grant Reimbursement		25,000	30,000
Ks Special highway		49,660	42,689
Reclass Reimbursements to Expense	-289,237		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	9,225	5,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,479,906**	**1,983,051**	**1,367,189**
Resources Available:	**1,532,210**	**2,000,679**	**1,391,711**

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2024	Estimate for 2025	Year for 2026
Resources Available:	1,532,210	2,000,679	1,391,711
Expenditures:			
General Administration Department	147,112	124,500	114,100
General Administation Court	2,107	7,200	7,200
Planning/Engineering Department	23,899	51,059	47,077
Pool Operations	55,395	62,000	92,000
Police Department	185,606	115,804	151,535
Street Department	116,469	200,396	237,546
Cemetary Maintenance	24,106	23,000	40,188
Park Department	19,268	46,141	47,948
Police Payroll and benefits	529,854	521,826	591,429
Police SRO Salary benefits	0	64,608	0
General Admin Salary benefits	92,494	93,107	110,180
Court Salary benefits	30,820	53,528	51,237
Street Salary benefits	54,442	64,700	112,500
Planning Salary benefits	86,584	157,124	174,000
Park Salary benefits	34,725	41,820	44,040
Cemetary Salary Benefits	11,399	35,040	12,600
Subtotal detail (Should agree with detail)	1,414,280	1,661,853	1,833,580
Animal Shelter	1,122		3,000
Public Works Salary/Benefits	50,281		
Reclass Reimbursements to Expense	-289,237		
Police F150 truck 2024		27,250	27,250
Police Department 2 Vehicle & Equip 2024	39,701	24,041	24,041
Police Encription radios lease			18,027
Police Deparrtment Dispatch FR County	50,000	50,000	96,693
Police Department Ranger 2023	19,500	15,659	
Police Designated 2025 stalker	27,621	21,945	
Police Court Computer System	7,453		
Police operatng leases	22,749	30,930	
Police Building	59,398	59,398	59,398
CIP Community PW Bldg		24,000	15,000
CIP Water Line Sewer Line			46,863
CIP Street Improvements			100,000
Public Works Equip	20,178		
PW Pole Barn	25,000		
PW Truck replace 2007 F150			30,326
Public Works Excavator/truck Lease	50,281	50,281	50,281
General Fire Department	16,255	10,800	10,800
CIP Public Works Water Tower/Tank			
Public Works Asset Software			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,514,582	1,976,157	2,315,259
Unencumbered Cash Balance Dec 31	17,628	24,522	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,514,582	2,155,084	2,315,259
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,315,259
		Tax Required	923,548
	Delinquent Comp Rate:	1.6%	14,777
		Amount of 2025 Ad Valorem Tax	938,325

CPA Summary

Wellsville 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 Administration Department			
Salaries			
Contractual	121,753	91,000	91,000
Commodities	11,967	20,000	23,100
Capital Outlay	13,392	13,500	
Total	**147,112**	**124,500**	**114,100**
General Administation Court			
Salaries			
Contractual	2,107	7,200	7,200
Commodities			
Capital Outlay			
Total	**2,107**	**7,200**	**7,200**
Planning/Engineering Department			
Salaries			
Contractual	15,535	5,000	17,865
Commodities/vehicle	8,364	21,059	15,535
Capital Outlay		25,000	13,677
Total	**23,899**	**51,059**	**47,077**
Pool Operations			
Salaries	36,993	52,000	52,000
Contractual			
Commodities	18,402	10,000	20,000
Capital Outlay pool			20,000
Total	**55,395**	**62,000**	**92,000**
Police Department			
Salaries			
Contractual	82,290	15,600	39,185
Commodities	103,316	34,700	57,350
Capital Outlay		15,504	
Vehicle Repair Fuel		50,000	55,000
Total	**185,606**	**115,804**	**151,535**
Street Department			
Salaries		54,080	
Contractual	3,011	3,780	
Commodities	43,573	115,203	210,213
Capital Outlay hydo	69,885	27,333	27,333
Total	**116,469**	**200,396**	**237,546**
Cemetary Maintenance			
Salaries			
Contractual	779		
Commodities	4,831	8,700	40,188
Capital Outlay	18,496	14,300	
Total	**24,106**	**23,000**	**40,188**
Park Department			
Salaries			
Contractual	8,393	36,141	37,948
Commodities	10,875		
Capital Outlay tree		10,000	10,000
Total	**19,268**	**46,141**	**47,948**
'age 1 - Total	**573,962**	**630,100**	**737,594**

Wellsville 2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Police Payroll and benefits			
Base Salary	427,432	427,511	492,399
Health Benefits	52,613	54,315	57,030
Overtime	49,809	40,000	42,000
Bonus			
Total	**529,854**	**521,826**	**591,429**
Police SRO Salary benefits			
Base Salary		56,160	
Health Benefits		8,448	
Overtime			
Bonus			
Total	**0**	**64,608**	**0**
General Admin Salary benefits			
Base Salary	77,874	83,458	82,680
Health Benefits	11,323	9,649	10,000
Overtime	3,297		
City Manager			17,500
Total	**92,494**	**93,107**	**110,180**
Court Salary benefits			
Base Salary	29095	46,760	46,737
Health Benefits		6,768	4,500
Overtime	1,725		
Total	**30,820**	**53,528**	**51,237**
Street Salary benefits			
Base Salary	48,231	60,488	98,500
Health Benefits	2,990	4,212	14,000
Overtime	3,221		
Total	**54,442**	**64,700**	**112,500**
Planning Salary benefits			
Base Salary	77,935	79,524	80,000
Overtime & Health Benefits	8,649	7,600	
Part time Salary		70,000	94,000
Total	**86,584**	**157,124**	**174,000**
Park Salary benefits			
Base Salary	33,101	34,280	39,540
Health Benefits		4,212	4,500
Overtime	1,624	3,328	
Total	**34,725**	**41,820**	**44,040**
Cemetary Salary Benefits			
Part time Salary		12,000	12,600
Base Salary	11,399	23,040	
Health Benefits			
Total	**11,399**	**35,040**	**12,600**
Page 2 -Total	840,318	1,031,753	1,095,986
Page 1 -Total	**573,962**	**630,100**	**737,594**
Grand Total	**1,414,280**	**1,661,853**	**1,833,580**

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

Wellsville 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	23	64,315	122,149
Receipts:			
Ad Valorem Tax	43,135	45,760	xxxxxxxxxxxxxxxx
Delinquent Tax	458		
Motor Vehicle Tax	2	3,779	3,497
Recreational Vehicle Tax	31	82	58
16/20M Vehicle Tax		31	10
Commercial Vehicle Tax		109	175
Watercraft Tax		19	17
Special Assessment	326	40,000	40,000
Local Sales Tax Community Delvelop Dist	20,340	17,054	17,054
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	64,292	106,834	60,811
Resources Available:	64,315	171,149	182,960
Expenditures:			
Bond Principal			75,000
Bond Interest	0	5,467	101,375
Temporary Note interest		43,533	43,533
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	49,000	219,908
Unencumbered Cash Balance Dec 31	64,315	122,149	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	49,000	49,000	219,908
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	219,908
		Tax Required	36,948
	Delinquent Comp Rate:	1.6%	591
		Amount of 2025 Ad Valorem Tax	37,539

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	596	0	2,779
Receipts:			
Ad Valorem Tax	89,763	103,124	xxxxxxxxxxxxxxxx
Delinquent Tax	1,495	1,158	
Motor Vehicle Tax	9,311	7,601	7,880
Recreational Vehicle Tax	161	140	131
16/20M Vehicle Tax		49	23
Commercial Vehicle Tax	254	199	394
Watercraft Tax	57	52	38
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	101,041	112,323	8,466
Resources Available:	101,637	112,323	11,245
Expenditures:			
Appropiation to Library Board	100,279	109,544	112,270
Library building	1,358		2,779
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	101,637	109,544	115,049
Unencumbered Cash Balance Dec 31	0	2,779	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	105,000	109,544	115,049
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,049
		Tax Required	103,804
	Delinquent Comp Rate:	1.6%	1,661
		Amount of 2025 Ad Valorem Tax	105,465

CPA Summary

Wellsville 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,603	17	3,732
Receipts:			
Ad Valorem Tax	103,336	144,267	xxxxxxxxxxxxxxx
Delinquent Tax	1,735	1,400	
Motor Vehicle Tax	11,304	8,754	11,023
Recreational Vehicle Tax	197	161	184
16/20M Vehicle Tax	67	57	33
Commercial Vehicle Tax	310	229	552
Watercraft Tax	70	47	54
Reimbursed Expense	40,000		
Reclass Reimbursements to Expense	-22,605		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**134,414**	**154,915**	**11,846**
Resources Available:	**140,017**	**154,932**	**15,578**
Expenditures:			
Social Security Payroll Tax	59,366	70,080	70,080
Unemployment	1,483		
KPERS Tax	71,575	81,120	81,120
Insurance	30,181		35,000
Transfer to Employee Benefit Trust			
Reclass Reimbursements to Expense	-22,605		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**140,000**	**151,200**	**186,200**
Unencumbered Cash Balance Dec 31	17	3,732	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	140,000	151,200	186,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	186,200
		Tax Required	170,622
	Delinquent Comp Rate:	1.6%	2,730
		Amount of 2025 Ad Valorem Tax	173,352

Adopted Budget Library Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40	108	304
Receipts:			
Ad Valorem Tax	7,565	8,015	xxxxxxxxxxxxxxx
Delinquent Tax	80	100	
Motor Vehicle Tax	801	640	612
Recreational Vehicle Tax	14	14	10
16/20M Vehicle Tax	5	5	2
Commercial Vehicle Tax	22	19	31
Watercraft Tax	5	3	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**8,492**	**8,796**	**658**
Resources Available:	**8,532**	**8,904**	**962**
Expenditures:			
Appropiation to Library Board	8,424	8,600	8,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	8,424	8,600	8,600
Unencumbered Cash Balance Dec 31	108	304	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	8,600	8,600	8,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,600
		Tax Required	7,638
	Delinquent Comp Rate:	1.6%	122
		Amount of 2025 Ad Valorem Tax	7,760

CPA Summary

Wellsville 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability Tort Claim	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,193	14,382	2,237
Receipts:			
Ad Valorem Tax	34,492	27,775	xxxxxxxxxxxxxxxx
Delinquent Tax	515		
Motor Vehicle Tax	3,344	2,921	2,122
Recreational Vehicle Tax	58	62	35
16/20M Vehicle Tax		23	6
Commercial Vehicle Tax	130	82	106
Watercraft Tax		14	10
Weed Control	4,650	978	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**43,189**	**31,855**	**2,279**
Resources Available:	**56,382**	**46,237**	**4,516**
Expenditures:			
Insurance Property Liability	42,000	44,000	46,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**42,000**	**44,000**	**46,000**
Unencumbered Cash Balance Dec 31	14,382	2,237	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	42,000	44,000	46,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,000
		Tax Required	41,484
	Delinquent Comp Rate:	1.6%	664
		Amount of 2025 Ad Valorem Tax	42,148

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.6%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Wellsville 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	4,246	7,728	4,004
Receipts:			
State of Kansas Gas Tax	52,234	48,190	48,360
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,234**	**48,190**	**48,360**
Resources Available:	**56,480**	**55,918**	**52,364**
Expenditures:			
Streets and Highways	48,752	51,914	52,364
Miscellaneous			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,752**	**51,914**	**52,364**
Unencumbered Cash Balance Dec 31	7,728	4,004	0
2024/2025/2026 Budget Authority Amoun	48,752	51,914	52,364

0

Adopted Budget

Building Capital Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,631	0	24,000
Receipts:			
Transfer from General		24,000	24,000
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**24,000**	**24,000**
Resources Available:	**4,631**	**24,000**	**48,000**
Expenditures:			
Building Improvements	4,631		48,000
Roof Replacement			
Generator			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,631**	**0**	**48,000**
Unencumbered Cash Balance Dec 31	0	24,000	0
2024/2025/2026 Budget Authority Amoun	28,877	24,000	48,000

CPA Summary

Wellsville 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetary Perpetual Care**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	44,068	44,576	39,576
Receipts:			
Perpetual Care Fees			
Investment Income	508		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**508**	**0**	**0**
Resources Available:	**44,576**	**44,576**	**39,576**
Expenditures:			
Cemetary Maintenance		5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**5,000**
Unencumbered Cash Balance Dec 31	44,576	39,576	34,576
2024/2025/2026 Budget Authority Amoun	5,000	5,000	5,000

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
Receipts:			
Interest on Idle Funds			
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	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

Wellsville 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Combined Sales Tax Improv**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,924	72,225	208,740
Receipts:			
Local Sales Tax	272,699	295,840	300,000
Reimbursed Expenses Utility			
Reimbursed Expenses 2018 Bond	153,688	75,000	75,000
Sidewalk Grant			
Reimbursements Other			
Miscellaneous			
Interest on Idle Funds	1,495		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**427,882**	**370,840**	**375,000**
Resources Available:	**443,806**	**443,065**	**583,740**
Expenditures:			
Building Improvements			
Sidewalk Improvements	93,025	50,000	50,000
Street Improvements			
Utility Capital Improvements	10,070		358,740
KDHE Revolving Loan Payments			
Temporary Note interest	86,110		
Reimbursements Other			
Utility 8th Street Capital Improvements			
2018 General Obligation Bonds	182,376	184,325	175,000
Water Tower Rehab			
Transfer to Water sewer Operating			
Miscellaneous			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**371,581**	**234,325**	**583,740**
Unencumbered Cash Balance Dec 31	72,225	208,740	0
2024/2025/2026 Budget Authority Amount	491,340	374,299	583,740

CPA Summary

Wellsville 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Enhanc Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	271,569	131,765	208,165
Receipts:			
Local Sales Tax	136,347	147,900	150,000
Reimbursements Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**136,347**	**147,900**	**150,000**
Resources Available:	**407,916**	**279,665**	**358,165**
Expenditures:			
Capital Improvements	185,677		
Community Improvements	68,974	50,000	311,665
Community Organization Support Library			
Community Organization Support Historic	10,000	10,000	10,000
Community Organization Support Events	11,500	11,500	11,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**276,151**	**71,500**	**333,165**
Unencumbered Cash Balance Dec 31	131,765	208,165	25,000
2024/2025/2026 Budget Authority Amount	468,924	521,569	333,165

CPA Summary

Wellsville 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water/Sewer/Refuse Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	284,243	248,628	228,728
Receipts:			
Utility Usage Charges	970,135	950,000	950,000
Utility Connection Tap Fees		5,000	5,000
Tank Collections	637		
Utility Deposits and Charges	17,131	15,000	15,000
Reimbursed Expenses	255,232	25,000	25,000
Transfer from Utility Reserve			90,000
Reclass Reimbursements to Expense	-133,103		
Interest on Idle Funds	5,253		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,115,285**	**995,000**	**1,085,000**
Resources Available:	**1,399,528**	**1,243,628**	**1,313,728**
Expenditures:			
Utility Office Salaries	44,192	47,500	51,300
Utility Office Supplies & Services	51,447	40,000	43,200
Utility Payroll Taxes and Employee Benefi	31,870	65,000	70,200
Cost of Water	497,504	350,000	360,000
Public Works Payroll	141,947	102,900	112,900
Public Works Services	131,756	30,000	30,000
Public Works Supplies	107,459	65,000	65,000
Sewer Dept Payroll	3,900	45,000	48,600
Sewer Dept Services	69,786	70,000	70,000
Sewer Dept Supplies	41,740	52,000	52,000
Sewer Plant Expense	60		
Sewer Line Improvements			
Water Tower and Line Improvements			90,000
KDHE Revolving Loan Payments			
Water Protection Fee and Sales Tax	5,645	7,500	7,500
Contractual Refuse Service	156,697	140,000	150,000
Public Work Shop			
Sewer Jetter Lease			37,505
Ground Tank Maintenance			
Reclass Reimbursements to Expense	-133,103		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,150,900**	**1,014,900**	**1,188,205**
Unencumbered Cash Balance Dec 31	248,628	228,728	125,523
2024/2025/2026 Budget Authority Amount	1,150,900	1,060,700	1,188,205

CPA Summary

Wellsville

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: reet Improvement Reser		(2) Fund Name: ublic Works Equip Reser		(3) Fund Name: Water/Sewer Reserve		(4) Fund Name: Cap Improv Design		(5) Fund Name: ayroll Clearing/Court Bon		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	376,000	Cash Balance Jan 1	8,960	Cash Balance Jan 1	83,508	Cash Balance Jan 1	7,850	Cash Balance Jan 1		476,318
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursed Expense\		Investment Income	111	Investment Income	633			Payroll Deductions	15,168	
Transfer from General	0	Transfer from General		Utility Connection Fee		Transfer from General				
		Equipment Sales	9,022							
Total Receipts	0	Total Receipts	9,133	Total Receipts	633	Total Receipts	0	Total Receipts	15,168	24,934
Resources Available:	376,000	Resources Available:	18,093	Resources Available:	84,141	Resources Available:	7,850	Resources Available:	15,168	501,252
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements		Public Works Equip	7,500	Capital Improvements	5,000	Capital Improvements		Payroll Deductions Payments		
									15,168	
Total Expenditures	0	Total Expenditures	7,500	Total Expenditures	5,000	Total Expenditures	0	Total Expenditures	15,168	27,668
Cash Balance Dec 31	376,000	Cash Balance Dec 31	10,593	Cash Balance Dec 31	79,141	Cash Balance Dec 31	7,850	Cash Balance Dec 31	0	473,584 **
										473,584 **

**Note: These two block figures should agree.

CPA Summary

Wellsville

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:		
Employee Benefit Reserv		**olice Improvement Reser**		**ire Improvement Reserv**		**ark Improvement Reserv**		**Grant/Donations Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,728	Cash Balance Jan 1		Cash Balance Jan 1	31,755	Cash Balance Jan 1	27,589	Cash Balance Jan 1	465,277	550,349
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Employee Contribution	15,128	Transfer from General	0			Utility Connection Fee		Reimbursed Expense		
Investment Income	17	Reimbursed Expense				Investment Income	213	Donations		
Transfer from Employee Benefit		Donations						Cares Act		
								Peoperty Insuance		
Total Receipts	15,145	Total Receipts	0	Total Receipts	0	Total Receipts	213	Total Receipts	0	15,358
Resources Available:	40,873	Resources Available:	0	Resources Available:	31,755	Resources Available:	27,802	Resources Available:	465,277	565,707
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Employee Medical		Police Equip	0	Fire Equipment		Capital Improvements		Equip	0	
Deductable Payments	14,382	Building Improv	0					Capital Improvements	17,738	
Transfer to Water								Utility Improvements	193,688	
Total Expenditures	14,382	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	211,426	225,808
Cash Balance Dec 31	26,491	Cash Balance Dec 31	0	Cash Balance Dec 31	31,755	Cash Balance Dec 31	27,802	Cash Balance Dec 31	253,851	339,899 **
										339,899 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Wellsville

will meet on September 10,2025 at 6.00pm at city hall 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 and the Revenue Neutral Rate

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	1,514,582	37.021	1,976,157	36.640	2,315,259	938,325	36.640
Debt Service		2.161	49,000	1.990	219,908	37,539	1.466
Library	101,637	4.497	109,544	4.484	115,049	105,465	4.118
Employee Benefits	140,000	5.177	151,200	6.273	186,200	173,352	6.769
Library Employee Benefits	8,424	0.379	8,600	0.349	8,600	7,760	0.303
Special Liability Tort Claim	42,000	1.728	44,000	1.208	46,000	42,148	1.646
Special Highway	48,752		51,914		52,364		
Building Capital Improveme	4,631				48,000		
Cemetary Perpetual Care			5,000		5,000		
Combined Sales Tax Improv	371,581		234,325		583,740		
Community Enhanc Sales Ta	276,151		71,500		333,165		
Water/Sewer/Refuse Utility	1,150,900		1,014,900		1,188,205		
Non-Budgeted Funds-A	27,668						
Non-Budgeted Funds-B	225,808						
Totals	3,912,134	50.963	3,716,140	50.944	5,101,490	1,304,589	50.942
						*Revenue Neutral Rate***	*45.858*
Less: Transfers	0		0		205,000		
Net Expenditure	3,912,134		3,716,140		4,896,490		
Total Tax Levied	1,063,114		1,171,604		xxxxxxxxxxxxxxx		
Assessed Valuation	20,861,833		23,005,744		25,609,644		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,610,000	1,490,000	1,365,000
Revenue Bonds	0	0	0
Other	2,180,000	2,180,000	2,180,000
Lease Purchase Principal	686,334	558,953	777,967
Total	4,476,334	4,228,953	4,322,967

*Tax rates are expressed in mills

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

Tammy Jones

City Official Title: City Clerk