2026

CERTIFICATE

To the Clerk of Pratt County, State of Kansas
We, the undersigned, officers of
City of Cullison
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	107,759	11,512	11.261
Debt Service	10-113				
Library	12-1220				
Special Highway		7	23,526		
Water		7	33,950		
Non-Budgeted Funds		8			
Totals		XXXXXX	165,235	11,512	11.261
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					$1,021,079.-
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	11.261
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ATC Accounting

Address:
PO Box 952
Pratt, KS 67124
Email:
rebecca.post@atcaccounting.com

Date Attested: Nov 14th 2025

County Clerk

Governing Body

State of Kansas
City

2026

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			2026 Adopted Budget		
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PO Box 952
Pratt, KS 67124
Email:
rebecca.post@atcaccounting.com

Date Attested: 10/27 2025

Cerch Hff
County Clerk

Governing Body

City of Cullison

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	11,511	763	11	0	159	0
Debt Service						
Library						
TOTAL	11,511	763	11	0	159	0

County Treas Motor Vehicle Estimate 763

County Treas Recreational Vehicle Estimate 11

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 159

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06628

Recreational Vehicle Factor 0.00096

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01381

Watercraft Factor 0.00000

City of Cullison

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*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 Cullison

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 Cullison

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

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

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

City of Cullison 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	51,044	53,738	69,814
Receipts:			
Ad Valorem Tax	12,800	11,511	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		854	763
Recreational Vehicle Tax		27	11
16/20M Vehicle Tax			0
Commercial Vehicle Tax		184	159
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax	2,302	2,500	2,500
Local Sales Tax	11,109	15,000	15,000
Franchise Tax	4,541	8,000	8,000
Licenses			
Building Permits			
State of Kansas			
Reimbursements		7,000	
Equipment Sale			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	30,752	45,076	26,433
Resources Available:	81,796	98,814	96,247
Expenditures:			
Salaries & Wages	1,487	4,000	12,000
Contractual		20,000	5,000
Commodities	26,571	5,000	30,000
Capital Outlay		0	60,759
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	28,058	29,000	107,759
Unencumbered Cash Balance Dec 31	53,738	69,814	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	83,438	108,173	107,759
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,759
		Tax Required	11,512
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	11,512

CPA Summary

City of Cullison 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	19,171	18,266	20,896
Receipts:			
State of Kansas Gas Tax	2,295	2,630	2,630
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,295**	**2,630**	**2,630**
Resources Available:	**21,466**	**20,896**	**23,526**
Expenditures:			
Street Repair and Maint	3,200	0	23,526
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,200**	**0**	**23,526**
Unencumbered Cash Balance Dec 31	18,266	20,896	0
2024/2025/2026 Budget Authority Amoun	26,245	24,421	23,526

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,521	4,950	11,950
Receipts:			
Charges to Customers	12,746	22,000	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,746**	**22,000**	**22,000**
Resources Available:	**18,267**	**26,950**	**33,950**
Expenditures:			
Salaries & Wages	4,460	5,000	9,000
Contractual		0	1,000
Commodities	8,857	10,000	10,000
Capital Outlay		0	13,950
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,317**	**15,000**	**33,950**
Unencumbered Cash Balance Dec 31	4,950	11,950	0
2024/2025/2026 Budget Authority Amoun	31,014	34,521	33,950

CPA Summary

City of Cullison

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			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,150	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		2,150
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,150	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,150
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	2,150	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,150 **
										2,150 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Cullison
will meet on October 27, 2025 at 7:00 PM at Fire House 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 Office 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	28,058	12.491	29,000	12.000	107,759	11,512	11.261
Debt Service							
Library							
Special Highway	3,200				23,526		
Water	13,317		15,000		33,950		
Non-Budgeted Funds							
Totals	44,575	12.491	44,000	12.000	165,235	11,512	11.261
						*Revenue Neutral Rate***	*11.261*
Less: Transfers	0		0		0		
Net Expenditure	44,575		44,000		165,235		
Total Tax Levied	11,512		11,511		xxxxxxxxxxxxxxxxx		
Assessed Valuation	921,660		959,298		1,022,277		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

City of Cullison
City Official Title: City Clerk

Published in
The Tri-County Tribune
Oct 23, 2025

State of Kansas
City
2026

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City of Cullison
City Official Title: City Clerk

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