State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Ellis County, State of Kansas
We, the undersigned, officers of
Prairie Acres Improvement District

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	32,579	8,337	4.082
Sewer Disposal		6	59,923		
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	92,502	8,337	
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		9			

County Clerk's Use Only

2,042,048
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.082
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
AdamsBrown, LLC

Address:

Email:

Kevin Zimmer
Shane Cragg

Attest Oct 31, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Prairie Acres Improvement District
Ellis County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,351	863	64	11	61	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,351	863	64	11	61	0

County Treas Motor Vehicle Estimate 863

County Treas Recreational Vehicle Estimate 64

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 61

County Treas Watercraft Tax Estimate 0

MVT Factor 0.10334

RVT Factor 0.00766

16/20M Factor 0.00132

Comm Veh Factor 0.00730

Watercraft Factor 0.00000

2026

Prairie Acres Improvement District
Ellis County

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
Special District

Prairie Acres Improvement District
Ellis County

2026

STATEMENT OF INDEBTEDNESS

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

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	**0**	**0**	**0**	**0**

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

Prairie Acres Improvement District
Ellis County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Arkansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,207	35,738	23,243
Receipts:			
Ad Valorem Tax	8,238	8,351	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	1,176	867	863
Recreational Vehicle Tax	83	50	64
16/20M Vehicle Tax	0	0	11
Commercial Vehicle Tax	84	75	61
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,581**	**9,343**	**999**
Resources Available:	**35,788**	**45,081**	**24,242**
Expenditures:			
Contractual	0	12,000	14,404
Legal & Professional	0	1,500	1,500
Operating Expense	50	8,338	8,338
Sewage Disposal	0	0	8,337
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**50**	**21,838**	**32,579**
Unencumbered Cash Balance Dec 31	35,738	23,243	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	22,933	21,838	32,579
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,579
		Tax Required	8,337
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,337

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Prairie Acres Improvement District
Ellis County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas 2026
Special District

Adopted Budget **Sewer Disposal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	70,614	54,923	41,923
Receipts:			
Customer Charges	14,935	18,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**14,935**	**18,000**	**18,000**
Resources Available:	**85,549**	**72,923**	**59,923**
Expenditures:			
Operating Expenses	30,626	31,000	59,923
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**30,626**	**31,000**	**59,923**
Unencumbered Cash Balance Dec 31	54,923	41,923	0
2024/2025/2026 Budget Authority Amount:	60,560	115,814	59,923

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Prairie Acres Improvement District

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:		
Depreciation Reserve			0		0		0		0	
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 3	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

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

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Prairie Acres Improvement District
Ellis County
will meet on August 25, 2025 at 7:00 P.M. at 1304 Federal Street, Hays, Kansas 67601 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at 1304 Federal Street, Hays, Kansas 67601 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 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	50	4.596	21,838	4.151	32,579	8,337	4.082
Sewer Disposal	30,626		31,000		59,923		
Non-Budgeted Funds							
Totals	30,676	4.596	52,838	4.151	92,502	8,337	4.082
						*Revenue Neutral Rate***	*4.082*
Less: Transfers	0		0		0		
Net Expenditures	30,676		52,838		92,502		
Total Tax Levied	8,351		8,351		xxxxxxxxxxxxxxx		
Assessed Valuation	1,813,135		2,007,988		2,042,138		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Board Member

Prairie Acres Improvement District 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	8,337	4.082	0
Debt Service	0		0
	0		0
	0		0
			0
			0
TOTAL	8,337	4.082	0

2025 July 1 Valuation: 2,042,138

Valuation Factor: 2,042.138

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: 0

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

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Special District
2026

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Ellis County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	50	4.596	21,838	4.151	32,579	8,337	4.082
Sewer Disposal	30,626		31,000		59,923		
Non-Budgeted Funds							
Totals	30,676	4.596	52,838	4.151	92,502	8,337	4.082
						*Revenue Neutral Rate***	*4.082*
Less: Transfers	0		0		0		
Net Expenditures	30,676		52,838		92,502		
Total Tax Levied	8,351		8,351		xxxxxxxxxxxxxxx		
Assessed Valuation	1,813,135		2,007,988		2,042,138		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Kevin Zimmer
Board Member

Published in Hays Daily News, July 19, 2025.

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See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, 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 Hays Daily News, a qualified newspaper, published and of general circulation in Ellis county, State of Kansas, 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:

- Jul 19, 2025

Advertising Fee: $134.55

Edmar Corachia

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2028

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 07/23/2025

Notary Public

Notarized remotely online using communication technology via Proof.