State of Kansas
City

2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Grenola
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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	125,228	✓ 63,673	105.489
Debt Service	10-113	8			
Library	12-1220	8	4,025	✓ 3,296	5.354
Special Highway		9	15,756		
Water & Sewer		9	98,760		
Solid Waste		10	29,845		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	273,614	66,969	110.843
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			603,603
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	110.951
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

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

Date Attested: Sept. 15th, 2025

County Clerk

Governing Body

New

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Grenola

will meet on September 9, 2025 at 7:30 PM at Grenola City Hall, 207 S Main, Grenola 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 Grenola City Hall 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	107,605	115.860	103,500	111.343	125,228	63,673	105.488
Library	3,996	5.855	4,000	5.645	4,025	3,296	5.461
Special Highway	4,411		4,500		15,756		
Water & Sewer	81,730		91,601		98,760		
Solid Waste	25,217		27,000		29,845		
Reserves/ARPA	4,406						
Totals	227,365	121.715	230,601	116.988	273,614	66,969	110.949
						*Revenue Neutral Rate***	*110.951*
Less: Transfers	17,588		15,630		40,458		
Net Expenditure	209,777		214,971		233,156		
Total Tax Levied	67,172		67,172		xxxxxxxxxxxxxxxxx		
Assessed Valuation	551,886		572,448		603,603		

Outstanding Indebtedness, January 1,	2023	2024	2025
Other	0	0	0
Lease Purchase Principal	84,650	59,870	39,870
Total	84,650	59,870	39,870

*Tax rates are expressed in mills

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

Beth Koehler

City Official Title: Clerk

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF City of Grenola , HEREBY NOTIFIES THE Elk County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 110.949. The date of our hearing is 0 at 0 and will be held at 0 , 0, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 06-25-25, 2025.

(Seal)

Elizabeth Kochler
Clerk or Officer of Governing Body

City of Grenola

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	63,738	11,757	130	1,631	0	28
Debt Service						
Library	3,434	633	7	88	0	1
TOTAL	67,172	12,390	137	1,719	0	29

County Treas Motor Vehicle Estimate 12,390

County Treas Recreational Vehicle Estimate 137

County Treas 16/20M Vehicle Estimate 1,719

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 29

Motor Vehicle Factor 0.18445

Recreational Vehicle Factor 0.00204

16/20 Vehicle Factor 0.02559

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00043

City of Grenola 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	City Maintenance	8,000	8,000	27,828	12-1, 118
Water/Sewer	City Maintenance	-	5,000	10,000	12-825d
Water/Sewer	Sewer Reserve	2,588	2,630	2,630	12-631o
City Maintenance	General	7,000			12-1,118
	Totals	17,588	15,630	40,458	
	Adjustments*				
	Adjusted Totals	17,588	15,630	40,458	

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

City of Grenola

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 Grenola

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
John Deere Backhoe	2022		2.50	105,559	39,870	21,176	21,176
				Totals	39,870	21,176	21,176

***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 Grenola
Elk County

As provided in KSA 75-2553 *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 Tax	$3,434	$3,296
Delinquent Tax	$0	$0
Motor Vehicle Tax	$495	$633
Recreational Vehicle Tax	$8	$7
16/20M Vehicle Tax	$62	$88
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$3,999	$4,024
Difference in Total Taxes:	$25	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$572,448	$603,603
Did Assessed Valuation Decrease?	No	
Levy Rate	5.645	5.461
Difference in Levy Rate:	(0.184)	
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 seek assistance from the State Library.

City of Grenola 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	15,271	18,260	18,859
Receipts:			
Ad Valorem Tax	80,416	63,738	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		9,797	11,757
Recreational Vehicle Tax		167	130
16/20M Vehicle Tax		1,218	1,631
Commercial Vehicle Tax			0
Watercraft Tax		29	28
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment (annual Report)	32		
Compensating Use Tax	3,987	4,000	4,000
Local Sales Tax	10,940	12,000	12,000
Franchise Tax	9,808	10,000	10,000
Special Parks & Recreation	3,365	3,000	3,000
Services	183		
Transfer from Maintenance Reserve			
Interest on Idle Funds	299	150	150
Neighborhood Revitalization Rebate			0
Miscellaneous	1,564		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**110,594**	**104,099**	**42,696**
Resources Available:	**125,865**	**122,359**	**61,555**
Expenditures:			
Salaries & Wages	21,563	24,000	24,000
Employee Benefits	13,558	14,000	14,000
Utilities	11,810	14,500	15,500
Maintenance & Supplies	10,592	11,000	11,000
Fire	4,000	4,000	4,000
Insurance Package	15,277	16,100	17,000
Health Insurance	8,401		
KPERS	7,916	8,500	8,500
Workmans Comp	42	1,800	1,800
Transfer to City Maintenance Account	8,000	8,000	27,828
Improvements			
Parks Maintenance	1,601	1,600	1,600
Miscellaneous	4,845		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**107,605**	**103,500**	**125,228**
Unencumbered Cash Balance Dec 31	18,260	18,859	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	116,770	116,431	125,228
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,228
		Tax Required	63,673
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**63,673**

CPA Summary

City of Grenola 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	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	xxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		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	(315)	0	0
Receipts:			
Ad Valorem Tax	3,996	3,434	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		495	633
Recreational Vehicle Tax		8	7
16/20M Vehicle Tax		62	88
Commercial Vehicle Tax			0
Watercraft Tax		1	1
Cash Adjustment (annual report)	315		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,311**	**4,000**	**729**
Resources Available:	**3,996**	**4,000**	**729**
Expenditures:			
Appropriations to Library	3,996	4,000	4,025
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,996**	**4,000**	**4,025**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,850	4,000	4,025
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	4,025
		Tax Required	3,296
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,296

Qualifies for S

CPA Summary

City of Grenola 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	8,764	10,036	10,646
Receipts:			
State of Kansas Gas Tax	4,023	5,110	5,110
County Transfers Gas		0	0
Cash Adjustment (annual report)			
Sale of Materials	1,660		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,683**	**5,110**	**5,110**
Resources Available:	**14,447**	**15,146**	**15,756**
Expenditures:			
Street Repair and Maint	4,411	4,500	15,756
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,411**	**4,500**	**15,756**
Unencumbered Cash Balance Dec 31	10,036	10,646	0
2024/2025/2026 Budget Authority Amount:	17,110	16,945	15,756

Adopted Budget **Water & Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,252	10,361	3,760
Receipts:			
Cash Adjustment (annual report)	1,085		
Water Charges	54,285	85,000	95,000
Bulk Water	190		
Water Prep Fees	112		
Sewer Charges	18,968		
Late Fees	1,294		
Connect & Disconnect	355		
Tax	150		
Interest on Idle Funds			
Miscellaneous	2,400		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**78,839**	**85,000**	**95,000**
Resources Available:	**92,091**	**95,361**	**98,760**
Expenditures:			
Wages	19,796	24,000	24,000
Health Ins.	8,401		
Utilities	2,232	2,600	1,600
Maintenance & Supplies	14,937	15,704	16,463
W P Fees	62	100	100
Water Purchase	26,047	28,400	30,800
Tower Maintenance	185	6,130	6,130
Sales Tax	161	200	200
Transfer to City Maintenance Account		5,000	10,000
Transfer to Sewer Reserve	2,588	2,630	2,630
Sewer Cleaning	6,316	6,837	6,837
Miscellaneous	1,005		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**81,730**	**91,601**	**98,760**
Unencumbered Cash Balance Dec 31	10,361	3,760	0
2024/2025/2026 Budget Authority Amount:	90,213	105,101	98,760

CPA Summary

City of Grenola 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,207	845	1,845
Receipts:			
Cash Adjustment (annual report)	-609		
Charges to Customers	25,464	28,000	28,000
City Solid Waste			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,855**	**28,000**	**28,000**
Resources Available:	**26,062**	**28,845**	**29,845**
Expenditures:			
Contractual	25,217	26,000	26,000
City Solid Waste		1,000	3,845
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**25,217**	**27,000**	**29,845**
Unencumbered Cash Balance Dec 31	845	1,845	0
2024/2025/2026 Budget Authority Amount:	29,910	28,207	29,845

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

CPA Summary

City of Grenola

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:		
City Maintenance		**Equipment Reserve**		**Sewer Reserve**		**Solid Waste Reserve**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	142,029	Cash Balance Jan 1	0	Cash Balance Jan 1	16,132	Cash Balance Jan 1	0	Cash Balance Jan 1		158,161
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from W& S				Cash Adjustment (AR)	-14,654	Cash Adjustment (AR)	1,858			
TR from General	8,000			Transfer from Sewer	2,713	City Solid Waste	2,603			
Interest				Transfer from W & S						
Sale of Equipment										
TR from ARPA (2 yrs)										
Total Receipts	8,000	Total Receipts	0	Total Receipts	-11,941	Total Receipts	4,461	Total Receipts	0	520
Resources Available:	150,029	Resources Available:	0	Resources Available:	4,191	Resources Available:	4,461	Resources Available:	0	158,681
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Backhoe Payment			0	Service Repairs	2,588	Solid Waster Charge	1,818			
Overhead Door										
Misc										
TR to General										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,588	Total Expenditures	1,818	Total Expenditures	0	4,406
Cash Balance Dec 31	150,029	Cash Balance Dec 31	0	Cash Balance Dec 31	1,603	Cash Balance Dec 31	2,643	Cash Balance Dec 31	0	154,275 **
										154,275 **

** Note: These two block figures should agree.

CPA Summary

S • PUBLIC NOTICES • PUBLIC NOTICES

PUBLIC NOTICE
Published in the Prairie Star on Aug. 7, 2025

State of Kansas
City

2026

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

Beth Koehler
City Official Title: Clerk

State of Kansas

Teacher In-Service
Friday, Aug. 8 - Teacher In-Service
Tuesday, Aug. 12 - 1st Day of School; Board of Education Meeting, 6 p.m.
Monday, Aug. 18 - No School

Strong 3:13 p.m.
Friday, Aug. 15 - 6th Grade Band Information Meeting, 6 p.m.