2026

CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
City of Elgin
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.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	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	17,493	2,236	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	15,354		
Water		7	36,860		
Non-Budgeted Funds		8			
Totals		xxxxxx	69,707	2,236	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.560
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:_____ 2025

County Clerk

Governing Body

State of Kansas
City

2026

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Assisted by:
Carolyn Brock

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

Date Attested: Oct 23, 2025

M Callin
County Clerk

Governing Body

COUNTY CLERK SEAL CHAUTAUQUA COUNTY KANSAS
Page No.

City of Elgin

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	2,236	389	2	0	0	3
Debt Service						
Library						
TOTAL	2,236	389	2	0	0	3

County Treas Motor Vehicle Estimate 389

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3

Motor Vehicle Factor 0.17397

Recreational Vehicle Factor 0.00089

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00134

City of Elgin 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
Water	Water Reserve	-	1,500	1,500	12-825d
	Totals	0	1,500	1,500	
	Adjustments*				
	Adjusted Totals	0	1,500	1,500	

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

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	Princip
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Water Series 2011 A	3/14/2011	4/5/2051	2.38	86,859	67,997	April	April	1,615	1,826	1,572	1,870
Water Series 2011 B	3/14/2011	4/5/2051	2.50	24,000	18,611	April	April	465	491	453	503
Total Revenue Bonds					**86,608**			**2,080**	**2,317**	**2,025**	**2,373**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**86,608**			**2,080**	**2,317**	**2,025**	**2,373**

City of Elgin 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 Elgin 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	20,926	13,117	6,663
Receipts:			
Ad Valorem Tax	2,574	2,236	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		405	389
Recreational Vehicle Tax		5	2
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			3
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	1,298	1,500	1,500
Local Sales Tax	2,952	3,500	3,500
Franchise Tax	2,000	2,400	2,400
CQ County- Parks	250	250	250
Rent	397	500	500
Insurance Rebate			
Building Fund (Fundraisers)			
Reimbursement	772		
Interest on Idle Funds	106	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous	1,264		
Does miscellaneous exceed 10% of Total R	Exceed 10% Rule		
Total Receipts	**11,613**	**10,846**	**8,594**
Resources Available:	**32,539**	**23,963**	**15,257**
Expenditures:			
Salaries & Wages	3,602	3,500	3,500
Employee Benefits	611	500	500
Contractual	1,846	2,000	2,000
Gas	1,539	2,000	2,000
Electric	2,457	2,500	2,593
Insurance	5,519	3,500	3,600
Professional Fees	70	500	500
Repairs/Parts	2,400	500	500
Office Supplies	275	500	500
Budget & Publications	312	350	350
KS League Dues	671	700	700
Community Building Repairs		500	500
Fuel/Mowing	120	250	250
Fundraiser			
Building Improvements			
Bad Checks			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,422**	**17,300**	**17,493**
Unencumbered Cash Balance Dec 31	13,117	6,663	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	31,697	23,345	17,493
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,493
		Tax Required	2,236
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**2,236**

CPA Summary

City of Elgin 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	12,064	12,854	13,104
Receipts:			
State of Kansas Gas Tax	1,535	2,150	2,150
County Transfers Gas		0	0
Connecting Link	75	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,610**	**2,250**	**2,250**
Resources Available:	**13,674**	**15,104**	**15,354**
Expenditures:			
Street Repair and Maint/ Gravel	450	2,000	15,354
Contract Labor	324		
Fuel	46		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**820**	**2,000**	**15,354**
Unencumbered Cash Balance Dec 31	12,854	13,104	0
2024/2025/2026 Budget Authority Amount	14,713	14,944	15,354

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,909	9,647	4,860
Receipts:			
Charges to Customers	26,179	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**26,179**	**32,000**	**32,000**
Resources Available:	**43,088**	**41,647**	**36,860**
Expenditures:			
Salaries & Wages	9,421	9,500	9,500
Employee Benefits	1,554	1,600	1,600
Contract Labor	3,556	5,000	5,000
Electric	983	2,000	2,000
Labs	993	1,000	1,000
Chlorine	2,531	3,000	3,000
Repairs	1,469	3,500	3,723
Supplies	3,862	4,000	4,000
Telephone	469	250	0
Membership to Rural Water	240	240	240
Office Supplies/Postage	585	600	700
Transfer to Water Reserve (SLA)		1,500	1,500
Clean Drink Fees	61	200	200
Revenue Bond-P & I	3,326		
Loan # 2 P & I	955	956	956
Loan # 3 P & I	3,436	3,441	3,441
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,441**	**36,787**	**36,860**
Unencumbered Cash Balance Dec 31	9,647	4,860	0
2024/2025/2026 Budget Authority Amount	49,029	41,546	36,860

CPA Summary

City of Elgin

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 Bond Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,000	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		13,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Water										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	13,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	13,000
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	13,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	13,000 **
										13,000 **

** Note: These two block figures should agree.

CPA Summary

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 402,139

Valuation Factor: 402.139

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF City of Elgin , HEREBY NOTIFIES THE Chautauqua 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 5.56. 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)

XXX 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 _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Elgin
will meet on August 6, 2025 at 6:30 PM at Elgin Community Building, 302 W Grand, Elgin Ave 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 Elgin 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	19,422	5.471	17,300	5.537	17,493	2,236	5.560
Special Highway	820		2,000		15,354		
Water	33,441		36,787		36,860		
Reserve & ARPA							
Totals	53,683	5.471	56,087	5.537	69,707	2,236	5.560
						*Revenue Neutral Rate***	*5.560*
Less: Transfers	0		1,500		1,500		
Net Expenditure	53,683		54,587		68,207		
Total Tax Levied	2,236		2,236		xxxxxxxxxxxxxxx		
Assessed Valuation	408,687		403,831		402,139		

Outstanding Indebtedness, January 1,	2023	2024	2025
Revenue Bonds	97,520	92,230	86,608
Lease Purchase Principal	0	0	0
Total	97,520	92,230	86,608

*Tax rates are expressed in mills

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

Pam Watson
City Official Title: Clerk

PUBLIC NOTICE

Published in the Prairie Star on July 3, 2025

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Special Highway	820		2,000		15,354	
Water	33,441		36,787		36,860	
Reserve & ARPA						
Totals	53,683	5.471	56,087	5.537	69,707	
						Revenue Neut
Less: Transfers	0		1,500		1,500	
Net Expenditure	53,683		54,587		68,207	
Total Tax Levied	2,236		2,236		xxxxxxxxxxxxxxxxxx	
Assessed Valuation	408,687		403,831		402,139	

Outstanding Indebtedness, January 1,	2023	2024	2025
Revenue Bonds	97,520	92,230	86,608
Lease Purchase Principal	0	0	0
Total	97,520	92,230	86,608

*Tax rates are expressed in mills

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Pam Watson

City Official Title: Clerk

2026

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of the 2026 budget.

get for 2026	
ust of 2025 alorem Tax	Estimate Tax Rate*
2,236	5.560
2,236	5.560
*vol Rate***	*5.560*