State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Wildcat Cemetery

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	17-1330	5	25,441	✓ 17,017	4.095
Debt Service	10-113				
Totals		XXXXXXXXXX	25,441	17,017	4.095
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			4,156,217
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	4.103
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

President
Vice Pres.
Sec / Treas

Attest: Aug 27, 2025

County Clerk

Governing Body

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Wildcat Cemetery
Elk County
will meet on August 24, 2025 at 3:00 PM at Moline Community Building. S Main, Moline 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 Elk County Clerk's office 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	18,594	4.341	24,750	4.262	25,441	17,017	4.102
Totals	18,594	4.341	24,750	4.262	25,441	17,017	4.102
						*Revenue Neutral Rate***	*4.103*
Less: Transfers	0		0		0		
Net Expenditures	18,594		24,750		25,441		
Total Tax Levied	17,017		17,017		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,920,665		3,993,464		4,148,297		

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

Tyson L. Wilson

Wildcat Cemetery
Elk 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	17.017	2.023	31	298	144	23
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17.017	2.023	31	298	144	23

County Treas Motor Vehicle Estimate 2.023

County Treas Recreational Vehicle Estimate 31

County Treas 16/20M Vehicle Estimate 298

County Treas Commercial Vehicle Tax Estimate 144

County Treas Watercraft Tax Estimate 23

MVT Factor 0.11888

RVT Factor 0.00182

16/20M Factor 0.01751

Comm Veh Factor 0.00846

Watercraft Factor 0.00135

2026

Wildcat Cemetery
Elk 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.

Wildcat Cemetery
Elk 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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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.

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,557	11,297	5,905
Receipts:			
Ad Valorem Tax	19,333	17,017	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,962	2,023
Recreational Vehicle Tax		31	31
16/20M Vehicle Tax		238	298
Commercial Vehicle Tax		83	144
Watercraft Tax		27	23
LAVTR			0
Sale of Lots			
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**19,334**	**19,358**	**2,519**
Resources Available:	**29,891**	**30,655**	**8,424**
Expenditures:			
Operations	7,267	4,500	2,191
Mowing	11,106	18,000	18,000
Stone Maintenance		1,000	2,000
Road Repairs		1,000	3,000
Budget & Publications	221	250	250
Equipment			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**18,594**	**24,750**	**25,441**
Unencumbered Cash Balance Dec 31	11,297	5,905	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	28,151	28,023	25,441
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,441
		Tax Required	17,017
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	17,017

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Wildcat Cemetery, 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 4.102. The date of our hearing is 0 at 0 and will be held at Moline Community Building, S Main, Moline, Kansas.

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

XXXX 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

PUBLIC NOTICE
Published in the Prairie Star on July 3, 2025

PUBLIC NOTICE
Published in the Prairie Star on July 3, 2025

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