State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Elk Falls 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	52,184	✓ 8,817	2.962
Debt Service	10-113				
Totals		xxxxxxxxxx	52,184	8,817	2.962
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			2,976,913
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.965
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

Attest: 8-11, 2025

County Clerk

Governing Body

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Elk Falls Cemetery

Elk County

will meet on August 7, 2025 at 7:00 PM at Carolyn Corle's residence, 1000 Greenwood, Elk Falls 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	8,551	3.232	21,050	3.121	52,184	8,817	2.964
Totals	8,551	3.232	21,050	3.121	52,184	8,817	2.964
						*Revenue Neutral Rate***	*2.965*
Less: Transfers	0		0		0		
Net Expenditures	8,551		21,050		52,184		
Total Tax Levied	8,817		8,817		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,728,114		2,825,548		2,974,300		

*Tax rates are expressed in mills.

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

Carolyn Corle

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Elk Falls 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 2.964. The date of our hearing is 0 at 0 and will be held at 0, 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 June 25, 2025.

(Seal)

Carolyn K Carle

Clerk or Officer of Governing Body

Elk Falls 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	8.817	660	19	46	2	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8.817	660	19	46	2	13

County Treas Motor Vehicle Estimate 660

County Treas Recreational Vehicle Estimate 19

County Treas 16/20M Vehicle Estimate 46

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate 13

MVT Factor 0.07486

RVT Factor 0.00215

16/20M Factor 0.00522

Comm Veh Factor 0.00023

Watercraft Factor 0.00147

2026

Elk Falls 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.

Elk Falls 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.

Elk Falls Cemetery
Elk County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026
State of Kansas
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	50,780	52,745	42,327
Receipts:			
Ad Valorem Tax	9,716	8,817	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		829	660
Recreational Vehicle Tax		19	19
16/20M Vehicle Tax		56	46
Commercial Vehicle Tax			2
Watercraft Tax		11	13
LAVTR			0
Sale of Lots	300	600	
Donations			
Interest on Idle Funds	500	300	300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**10,516**	**10,632**	**1,040**
Resources Available:	**61,296**	**63,377**	**43,367**
Expenditures:			
Mowing	5,500	8,500	8,500
Contract Labor		200	200
Supplies		1,000	2,000
Insurance	600	700	700
Construction	2,230	5,000	5,000
Signs		300	300
Budget & Publications	221	350	350
Capital Outlay		5,000	35,134
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,551**	**21,050**	**52,184**
Unencumbered Cash Balance Dec 31	52,745	42,327	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	49,952	54,052	52,184
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	52,184
		Tax Required	8,817
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,817

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

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Elk Falls Cemetery
Elk County
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BUDGET SUMMARY

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Totals	8,551	3.232	21,050	3.121	52,184	8,817	2.964
						*Revenue Neutral Rate***	*2.965*
Less: Transfers	0		0		0		
Net Expenditures	8,551		21,050		52,184		
Total Tax Levied	8,817		8,817		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,728,114		2,825,548		2,974,300		

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

Carolyn Corle

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

NOTICE OF BUDGET HEARING

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Elk Falls Cemetery
Elk County
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General	8,551	3.232	21,050	3.121	52,184	8,817	2.964
Totals	8,551	3.232	21,050	3.121	52,184	8,817	2.964
						*Revenue Neutral Rate***	2.965
Less: Transfers	0		0		0		
Net Expenditures	8,551		21,050		52,184		
Total Tax Levied	8,817		8,817		xxxxxxxxxxxxxxx		
Assessed Valuation	2,728,114		2,825,548		2,974,300		

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Carolyn Corle

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

NOTICE OF BUDGET HEARING

The governing body of
Grace Lawn Cemetery
Elk County
will meet on August 7, 2025 at 1:00 PM at HUD Community Center, 134 E Washington, Howard 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	60,008	3.195	59,010	3.060	70,789	31,345	2.982
Non-Budgeted Funds							
Totals	60,008	3.195	59,010	3.060	70,789	31,345	2.982
						*Revenue Neutral Rate***	2.983
Less: Transfers	0		0		0		
Net Expenditures	60,008		59,010		70,789		
Total Tax Levied	31,345		31,345		xxxxxxxxxxxxxxx		
Assessed Valuation	9,813,005		10,244,715		10,509,700		

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

Debra L. Roebuck

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

NOTICE OF BUDGET HEARING

The governing body of
Greenfield Township
Elk County
will meet on August 4, 2025 at 6:30 PM at 332 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 Elk County Clerk's office and will be available at this hearing.