State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Elk River Watershed # 47

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	24-1219	5	147,846	✓ 70,790	3.095
Debt Service	10-113				
Totals		xxxxxxxxxx	147,846	70,790	3.095
Budget Hearing Notice		6	EW 22,620,464		County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6	CQ 53,422		
RNR Hearing Notice			BU 48,626		
Neighborhood Revitalization Rebate			GW 70,068		Nov. 1, 2025 Total Assessed Valuation
			WL 80,829		

Total 22,873,409

Revenue Neutral Rate	3.130
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: Aug 21, 2025

County Clerk

Governing Body

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Elk River Watershed # 47
Elk County
will meet on August 13, 2025 at 7:30 PM at NRCS Office, 133 N Wabash St, 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	131,463	3.359	132,350	3.210	147,846	70,790	3.130
Totals	131,463	3.359	132,350	3.210	147,846	70,790	3.130
						*Revenue Neutral Rate***	*3.130*
Less: Transfers	0		0		0		
Net Expenditures	131,463		132,350		147,846		
Total Tax Levied	72,311		71,540		xxxxxxxxxxxxxxx		
Assessed Valuation	21,264,347		22,046,786		22,614,955		

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

Marty Ware

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Elk River Watershed # 47, 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 3.13. 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 6-25, 2025.

(Seal)

Margaret Ware

Clerk or Officer of Governing Body

Elk River Watershed # 47
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	71,540	5,871	107	1,188	302	56
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	71,540	5,871	107	1,188	302	56

County Treas Motor Vehicle Estimate 5,871

County Treas Recreational Vehicle Estimate 107

County Treas 16/20M Vehicle Estimate 1,188

County Treas Commercial Vehicle Tax Estimate 302

County Treas Watercraft Tax Estimate 56

MVT Factor 0.08207

RVT Factor 0.00150

16/20M Factor 0.01661

Comm Veh Factor 0.00422

Watercraft Factor 0.00078

2026

Elk River Watershed # 47
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 River Watershed # 47
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 River Watershed # 47
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	173,292	122,786	69,432
Receipts:			
Ad Valorem Tax	78,623	71,540	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,896	5,871
Recreational Vehicle Tax		92	107
16/20M Vehicle Tax		1,077	1,188
Commercial Vehicle Tax		223	302
Watercraft Tax		68	56
LAVTR			0
Road Work Reimbursement	1,837		
Sale of Equipment-4 wheeler	400		
Interest on Idle Funds	97	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**80,957**	**78,996**	**7,624**
Resources Available:	**254,249**	**201,782**	**77,056**
Expenditures:			
Employee Benefits			
Contract Labor	34,351	34,000	49,496
Materials & Hauling	80,804	80,000	80,000
Inspections	7,500	7,500	7,500
Insurance	755	1,000	1,000
Supplies	140	2,000	2,000
Repairs	7,441	7,000	7,000
Budget & Publications	221	350	350
Mileage	251	500	500
Equipment			
Capital Outlay			
Trapping Beaver			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**131,463**	**132,350**	**147,846**
Unencumbered Cash Balance Dec 31	122,786	69,432	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	251,814	196,603	147,846
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	147,846
		Tax Required	70,790
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	70,790

CPA Summary

• PUBLIC NOTICES • PUBLIC NOTICES

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

NOTICE OF BUDGET HEARING

The governing body of
Elk River Watershed # 47
Elk County
will meet on August 13, 2025 at 7:30 PM at NRCS Office, 133 N Wabash St, 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

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Totals	131,463	3.359	132,350	3.210	147,846	70,790	3.130
						*Revenue Neutral Rate***	*3.130*
Less: Transfers	0		0		0		
Net Expenditures	131,463		132,350		147,846		
Total Tax Levied	72,311		71,540		xxxxxxxxxxxxxxx		
Assessed Valuation	21,264,347		22,046,786		22,614,955		

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

Marty Ware

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

NOTICE OF BUDGET HEARING

The governing body of
Painterhood Township
Elk County
will meet on August 17, 2025 at 7:30 PM at Busby School House, Limestone Road 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.

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 2025		Proposed Budget 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	221	0.375	300	0.375	3,876	567	0.370
Totals	221	0.375	300	0.375	3,876	567	0.370
						*Revenue Neutral Rate***	*0.371*
Less: Transfers	0		0		0		
Net Expenditure	221		300		3,876		
Total Tax Levied	567		567		xxxxxxxxxxxxxxx		
Assessed Valuation: Township	1,515,459		1,513,854		1,532,004		

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

Vera Jontra
Treasurer

PUBLIC NOTICE