2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Elk Falls
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			
Fund	**K.S.A.**				
General	12-101a	6	76,474	✓ 26,516	52.215
Debt Service	10-113				
Library	12-1220				
Parks/Recreation		7	1,651		
Fire		7	7,907		
Special Highway		8	2,849		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	88,881	26,516	52.215
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					507,833
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	52.453
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: Aug 25, 2025

County Clerk

Governing Body

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Elk Falls
will meet on August 21, 2025 at 7:00 PM at Elk Falls Senior Center, 716 7th Street 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 Falls Senior Center 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	28,089	64.666	47,000	61.091	76,474	26,516	52.451
Parks/Recreation	806		1,400		1,651		
Fire	3,548		6,300		7,907		
Special Highway	4,880		3,900		2,849		
Non-Budgeted Funds							
Totals	37,323	64.666	58,600	61.091	88,881	26,516	52.451
						*Revenue Neutral Rate***	*52.453*
Less: Transfers	6,600		12,650		12,650		
Net Expenditure	30,723		45,950		76,231		
Total Tax Levied	26,553		26,516		xxxxxxxxxxxxxxxxx		
Assessed Valuation	410,626		434,047		505,535		

*Tax rates are expressed in mills

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

Amy Sandstrum
City Official Title: Treasurer

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF City of Elk Falls, HEREBY NOTIFIES THE Elk County CLERK

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.
The date of our hearing is =+'inputHearing'!B32 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)`

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)

Charlene Weakley
Clerk or Officer of Governing Body

City of Elk Falls

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	26,516	6,204	220	260	0	37
Debt Service						
Library						
Parks/Recreation						
Fire						
TOTAL	26,516	6,204	220	260	0	37

County Treas Motor Vehicle Estimate 6,204

County Treas Recreational Vehicle Estimate 220

County Treas 16/20M Vehicle Estimate 260

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 37

Motor Vehicle Factor 0.23397

Recreational Vehicle Factor 0.00830

16/20 Vehicle Factor 0.00981

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00140

City of Elk Falls 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	Special Building	1,500	1,650	1,650	
General	Fire	2,100	7,000	7,000	
General	Sp Road & Repairs	-	2,000	2,000	68-590
Fire	Special Building	1,000	2,000	2,000	68-141g
Sp Highway	Special Road	1,000			
Sp Highway	Special Equipment	1,000			
	Totals	6,600	12,650	12,650	
	Adjustments*				
	Adjusted Totals	6,600	12,650	12,650	

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

City of Elk Falls

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 Elk Falls 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 Elk Falls 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	16,835	32,017	31,637
Receipts:			
Ad Valorem Tax	31,358	26,516	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		7,098	6,204
Recreational Vehicle Tax		224	220
16/20M Vehicle Tax		243	260
Commercial Vehicle Tax			0
Watercraft Tax		39	37
Gross Earning (Intangible) Tax			0
Compensating Use Tax	2,631	2,600	2,600
Local Sales Tax	7,201	7,000	7,000
Franchise Tax	2,081	2,000	2,000
Licenses	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		900	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**43,271**	**46,620**	**18,321**
Resources Available:	**60,106**	**78,637**	**49,958**
Expenditures:			
Contact Laborr	10,103	9,500	10,000
Utilities			
Street Lights	4,476	7,000	7,000
Insurance	844	1,000	1,000
Insurance for Sirens		1,000	1,000
Professional Fees		1,000	1,000
Budget & Publications		500	500
Mowing & Weed Control	1,330	5,000	5,000
KLM Dues	381	500	500
Rent-Senior Center	180	350	350
Office Supplies & Equipment	1,019	1,500	1,500
City Maintenanc	6,156	8,000	8,000
Capital Outlay			29,974
Transfer to Sp Road & Repairs		2,000	2,000
Transfer to Fire	2,100	7,000	7,000
Transfer to Sp Building	1,500	1,650	1,650
Miscellaneous		1,000	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,089**	**47,000**	**76,474**
Unencumbered Cash Balance Dec 31	32,017	31,637	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	54,580	53,150	76,474
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,474
		Tax Required	26,516
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**26,516**

CPA Summary

City of Elk Falls 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Parks/Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	856	1,051	651
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Elk Co Liquor Tax	1,001	1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,001**	**1,000**	**1,000**
Resources Available:	**1,857**	**2,051**	**1,651**
Expenditures:			
Playgrund Equipment & Repairs	806	900	1,000
Mowing		300	300
Utilities		200	351
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**806**	**1,400**	**1,651**
Unencumbered Cash Balance Dec 31	1,051	651	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,400	1,400	1,651
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,651
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

Fire	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,655	207	907
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transer from General	2,100	7,000	7,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,100**	**7,000**	**7,000**
Resources Available:	**3,755**	**7,207**	**7,907**
Expenditures:			
Utilities	2,516	3,500	3,500
Repairs/Fuel/Supplies		300	1,907
Insurance		500	500
Transfer to Special Equipment	1,000	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous	32		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,548**	**6,300**	**7,907**
Unencumbered Cash Balance Dec 31	207	907	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,300	6,300	7,907
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,907
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Elk Falls 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	3,578	1,689	319
Receipts:			
State of Kansas Gas Tax	2,991	2,530	2,530
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,991**	**2,530**	**2,530**
Resources Available:	**6,569**	**4,219**	**2,849**
Expenditures:			
Street Repair and Maint	2,880	2,500	2,849
Equip Repairs & Maintenance		400	
Purchase of Equipment		1,000	
Transfer to Special Equipment	1,000		
Transfer to Special Roads	1,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,880**	**3,900**	**2,849**
Unencumbered Cash Balance Dec 31	1,689	319	0
2024/2025/2026 Budget Authority Amount:	4,000	3,900	2,849

See Tab A

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:			
Charges to Customers			
Transfer from General			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Debt Service			
Contractual			
Maintenance			
Permits			
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 Elk Falls

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:		
Special Building		**Special Equipment**		**Sp Fire Equipment**		**Sp Road Repairs**		**Sp Parjs & Rec**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,250	Cash Balance Jan 1	4,317	Cash Balance Jan 1	0	Cash Balance Jan 1	16,772	Cash Balance Jan 1	3,261	30,600
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tr from General	1,500	Tr from Sp Highway	1,000			Tr from Sp Highway	1,000			
Tr from Fire	1,000									
Total Receipts	2,500	Total Receipts	1,000	Total Receipts	0	Total Receipts	1,000	Total Receipts	0	4,500
Resources Available:	8,750	Resources Available:	5,317	Resources Available:	0	Resources Available:	17,772	Resources Available:	3,261	35,100
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	8,750	Cash Balance Dec 31	5,317	Cash Balance Dec 31	0	Cash Balance Dec 31	17,772	Cash Balance Dec 31	3,261	35,100 **
										35,100 **

** Note: These two block figures should agree.

CPA Summary

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

Beth Koehler
City Official Title: Clerk

State of Kansas
City

2026

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

NOTICE OF BUDGET HEARING

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City of Elk Falls
will meet on August 21, 2025 at 7:00 PM at Elk Falls Senior Center, 716 7th Street 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.
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Amy Sandstrum
City Official Title: Treasurer