State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Grace Lawn 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	70,789	✓ 31,345	2.983
Debt Service	10-113				
		6			
		6			
Non-Budgeted Funds		6			
Totals		XXXXXXXXXX	70,789	31,345	2.983
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			10,508,398
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.983
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

Benji Crupper
Rodney Indermill
Rodney Indermill
John Trump
John Trump
Larry Smith
Larry Smith
Debra Roebuck
Debra Roebuck

Attest: Aug 18th, 2025

County Clerk

Governing Body

CPA Summary

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		xxxxxxxxxxxxxxxx		
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

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Grace Lawn 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 2.982. 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)

Clerk or Officer of Governing Body

Grace Lawn 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	31,345	2,736	50	503	186	22
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	31,345	2,736	50	503	186	22

County Treas Motor Vehicle Estimate 2,736

County Treas Recreational Vehicle Estimate 50

County Treas 16/20M Vehicle Estimate 503

County Treas Commercial Vehicle Tax Estimate 186

County Treas Watercraft Tax Estimate 22

MVT Factor 0.08729

RVT Factor 0.00160

16/20M Factor 0.01605

Comm Veh Factor 0.00593

Watercraft Factor 0.00070

2026

Grace Lawn 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
Munsinger Trust	General				Closing
	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.

Grace Lawn 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.

Grace Lawn 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	80,827	58,976	35,347
Receipts:			
Ad Valorem Tax	35,503	31,345	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,751	2,736
Recreational Vehicle Tax		41	50
16/20M Vehicle Tax		449	503
Commercial Vehicle Tax		168	186
Watercraft Tax		27	22
LAVTR			0
Cash Adjustment			
Sale of Lots	450		
Openings & Closings	1,000		
Reimbursements			
Transfer from Property Fund			
Donations			
Interest on Idle Funds	1,204	600	600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**38,157**	**35,381**	**4,097**
Resources Available:	**118,984**	**94,357**	**39,444**
Expenditures:			
Operations	20,445	10,000	10,000
Mowing	27,045	28,000	28,000
Stone Maintenance	987	15,000	18,000
Road Repair	412	500	1,000
Fence Repairs		2,000	5,000
Tree Maintenance	5,993	2,000	1,000
Budget & Publications	125	250	250
Bank Charges		60	60
Capital Outlay			5,979
Insurance		1,000	1,000
Mapping	4,500		
Office supplies	501	200	500
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**60,008**	**59,010**	**70,789**
Unencumbered Cash Balance Dec 31	58,976	35,347	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	98,364	99,607	70,789
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,789
		Tax Required	31,345
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	31,345

CPA Summary

Grace Lawn Cemetery

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:		
Munsinger Trust Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,693	Cash Balance Jan 1		Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		5,693
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	5,693	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,693
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expense										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	5,693	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,693 **
										5,693 **

** Note: These two block figures should agree.

CPA Summary

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

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

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	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		xxxxxxxxxxxxxxx		
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

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

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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.