State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Cresco 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	9,504	✓ 3,916	1.371
Debt Service	10-113				
Totals		xxxxxxxxxx	9,504	3,916	1.371
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					2,857,628
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.373
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

Janet Miller
Pat Miller
Don Engle

Governing Body

Attest: 8/4, 2025
County Clerk

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Cresco Cemetery
Elk County
will meet on July 27, 2025 at 1:00 PM at Janet Miller's, 1417 Quail, 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	5,812	1.421	8,250	1.434	9,504	3,916	1.372
Totals	5,812	1.421	8,250	1.434	9,504	3,916	1.372
						*Revenue Neutral Rate***	*1.373*
Less: Transfers	0		0		0		
Net Expenditures	5,812		8,250		9,504		
Total Tax Levied	3,916		3,916		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,755,930		2,731,600		2,854,933		

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

Janet Miller

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Cresco 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 1.372. The date of our hearing is 0 at 0 and will be held at Janet Miller's, 1417 Quail, Howard, 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)

Janet Miller

Clerk or Officer of Governing Body

Cresco 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	3.916	291	1	105	4	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3.916	291	1	105	4	2

County Treas Motor Vehicle Estimate 291

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 105

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 2

MVT Factor 0.07431

RVT Factor 0.00026

16/20M Factor 0.02681

Comm Veh Factor 0.00102

Watercraft Factor 0.00051

2026

Cresco 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.

Cresco 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.

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	9,721	9,027	5,185
Receipts:			
Ad Valorem Tax	4,368	3,916	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		241	291
Recreational Vehicle Tax		2	1
16/20M Vehicle Tax		94	105
Commercial Vehicle Tax		1	4
Watercraft Tax		4	2
LAVTR			0
Sale of Lots	750	150	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,118**	**4,408**	**403**
Resources Available:	**14,839**	**13,435**	**5,588**
Expenditures:			
Operations		2,000	754
Mowing	3,600	4,500	4,500
Tree Maintanence		500	500
Road Repairs/Gravel	425	1,000	2,000
Stone Maintenance	1,573		1,500
Budget & Publlication	214	250	250
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**5,812**	**8,250**	**9,504**
Unencumbered Cash Balance Dec 31	9,027	5,185	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	10,193	11,031	9,504
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,504
		Tax Required	3,916
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,916

CPA Summary

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

NOTICE OF BUDGET HEARING

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Cresco Cemetery
Elk County
will meet on July 27, 2025 at 1:00 PM at Janet Miller's, 1417 Quail, 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	5,812	1.421	8,250	1.434	9,504	3,916	1.372
						*Revenue Neutral Rate***	*1.373*
Less: Transfers	0		0		0		
Net Expenditures	5,812		8,250		9,504		
Total Tax Levied	3,916		3,916		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,755,930		2,731,600		2,854,933		

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

Janet Miller

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

NOTICE OF BUDGET HEARING

The governing body of
Elk Falls Township
Elk County
will meet on August 14, 2025 at 7:00 PM at Angela Cook's, 1732 US Hwy 160, Elk Falls 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

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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	630	0.638	3,375	0.616	12,093	1,738	0.584
Totals	630	0.638	3,375	0.616	12,093	1,738	0.584
					*Funds Supported by Township Only - Revenue Neutral Rate***		*0.000*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.586*
Less: Transfers	0		0		0		
Net Expenditure	630		3,375		12,093		
Total Tax Levied	1,738		1,738		xxxxxxxxxxxxx		
Total Assessed Valuation	2,728,144		2,825,548		2,974,300		
Township Assessed Valuation Only					2,468,765		

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

Angela Cook
Clerk

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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2025