State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Longton 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	29,519	✓ 6,543	1.992
Debt Service	10-113				
Totals		xxxxxxxxxx	29,519	6,543	1.992
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			3,285,002
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.993
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: July 19, 2025

County Clerk

Governing Body

CPA Summary

Longton 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	6,543	583	11	86	17	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	6,543	583	11	86	17	2

County Treas Motor Vehicle Estimate 583

County Treas Recreational Vehicle Estimate 11

County Treas 16/20M Vehicle Estimate 86

County Treas Commercial Vehicle Tax Estimate 17

County Treas Watercraft Tax Estimate 2

MVT Factor 0.08910

RVT Factor 0.00168

16/20M Factor 0.01314

Comm Veh Factor 0.00260

Watercraft Factor 0.00031

2026

Longton 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.

Longton 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.

Longton 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	40,598	41,324	22,252
Receipts:			
Ad Valorem Tax	7,141	6,543	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		490	583
Recreational Vehicle Tax		6	11
16/20M Vehicle Tax		82	86
Commercial Vehicle Tax		13	17
Watercraft Tax		2	2
LAVTR			0
Sale of Lots			
Marking Fees	150	75	
Donations			
Interest on Idle Funds	22	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**7,313**	**7,236**	**724**
Resources Available:	**47,911**	**48,560**	**22,976**
Expenditures:			
Mowing	6,325	9,000	9,000
Stone Maintenance		5,000	10,000
Tree Maintenance		3,000	3,000
Road Maintenance		2,000	2,000
Budget & Publicatons	262	250	250
Clean-Up			
New Markers & Flags			
Cemetery Maintenance		7,058	5,269
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,587**	**26,308**	**29,519**
Unencumbered Cash Balance Dec 31	41,324	22,252	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	38,870	31,308	29,519
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,519
		Tax Required	6,543
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,543

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Longton Cemetery
Elk County
will meet on August 17, 2025 at 7:00 PM at Longton City Building, 404 Kansas, Longton 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	6,587	2.190	26,308	2.097	29,519	6,543	1.992
Totals	6,587	2.190	26,308	2.097	29,519	6,543	1.992
						*Revenue Neutral Rate***	*1.993*
Less: Transfers	0		0		0		
Net Expenditures	6,587		26,308		29,519		
Total Tax Levied	6,543		6,543		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,988,581		3,120,516		3,285,002		

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

Erin Kill

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Longton 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 1.992. 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 _ _____, 2025.

(Seal)

Clerk or Officer of Governing Body

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Greenfield Cemetery
Elk County
will meet on September 11, 2025 at 7:00 PM at Grenola Public Library, 205 S Main Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.
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	16,811	4.372	18,450	1.927	18,950	15,937	5.154
Donations	2,023						
Totals	18,834	4.372	18,450	1.927	18,950	15,937	5.154
						*Revenue Neutral Rate**	1.873
Less: Transfers	0		0		0		
Net Expenditures	18,834		18,450		18,950		
Total Tax Levied	13,030		5,789		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,980,536		3,005,180		3,092,455		

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

Byrdee Miller

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

NOTICE OF BUDGET HEARING

The governing body of
Longton Cemetery
Elk County
will meet on August 17, 2025 at 7:00 PM at Longton City Building, 404 Kansas, Longton 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	6,587	2.190	26,308	2.097	29,519	6,543	1.992
Totals	6,587	2.190	26,308	2.097	29,519	6,543	1.992
						*Revenue Neutral Rate**	1.993
Less: Transfers	0		0		0		
Net Expenditures	6,587		26,308		29,519		
Total Tax Levied	6,543		6,543		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,988,581		3,120,516		3,285,002		

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

Erin Kill