CERTIFICATE 2026

To the Clerk of Marshall, State of Kansas
We, the undersigned, officers of
Elm Creek Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures 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)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962			0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c		87,475	74,591	10.323
Fire	80-1503		26,500	21,809	3.018
Non-Budgeted Funds					
Special Machinery					
Totals		xxxxxx	113,975	96,399	13.341
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					7,225,808
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	12.924
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 10-1 2025
Sandra K Wilson
County Clerk

Governing Body
8-22-25

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

Elm Creek Township
Marshall

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	73,050	3,038	67	776	140	2
Fire	20,308	845	19	216	39	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	93,358	3,883	86	992	179	2

County Treas Motor Vehicle Estimate 3,883

County Treas Recreational Vehicle Estimate 85

County Treas 16/20M Vehicle Estimate 992

County Treas Commercial Vehicle Tax Estimate 178

County Treas Watercraft Tax Estimate 2

MVT Factor 0.04159

RVT Factor 0.00091

16/20M Factor 0.01062

Comm Veh Factor 0.00191

Watercraft Factor 0.00002

2026

Elm Creek Township

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 Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	24,419	-	-	KSA 68-141g
	Total	24,419	0	0	
	Adjustments*				
	Adjusted Totals	24,419	0	0	

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

Elm Creek Township
Marshall

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
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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
				Total	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Elm Creek Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	23,206	9,067	6,998
Receipts:			
Ad Valorem Tax	64,572	73,013	xxxxxxxxxxxxxxx
Delinquent Tax	602		
Motor Vehicle Tax	3,004	2,740	3,038
Recreational Vehicle Tax	62	45	67
16/20M Vehicle Tax	749	641	776
Commercial Vehicle Tax	130	120	140
Watercraft Tax		26	2
Special Highway/Gasoline Tax	1,781		0
Intangibles Tax	1,913	3,086	1,900
Mineral Tax	9		
Personal Property Tax	1,648		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**74,470**	**79,671**	**5,923**
Resources Available:	**97,676**	**88,738**	**12,921**
Expenditures:			
Salaries & Wages	8,932	10,500	10,000
Employee Benefits	1,925	2,500	2,500
Road Maintenance	729	4,000	3,000
Road Materials	42,085	50,000	59,000
Supplies	1,462	3,000	1,575
Equipment Repairs	2,023	3,000	2,700
Insurance	2,216	2,400	2,400
Fuel	4,437	4,500	4,500
Accountant	168	175	175
Budget & Publications	213	225	225
Miscellaneous		1,440	1,400
Cash Reserve (2026 column)			
Transfer to Special Machinery	24,419		
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**88,609**	**81,740**	**87,475**
Unencumbered Cash Balance Dec 31	9,067	6,998	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	105,200	81,740	87,475
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,475
		Tax Required	74,554
	Delinquent Comp Rate:	0.1%	37
		Amount of 2025 Ad Valorem Tax	74,591

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	33,487
Transfers from:	
Road Fund	24,419
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
General Fund	762
Interest on Idle Funds	859
Other	
Resources Available:	59,527
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**59,527**

CPA Summary

Elm Creek Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	23,206	9,067	6,998
Receipts:			
Ad Valorem Tax	64,572	73,013	xxxxxxxxxxxxxxx
Delinquent Tax	602		
Motor Vehicle Tax	3,004	2,740	3,038
Recreational Vehicle Tax	62	45	67
16/20M Vehicle Tax	749	641	776
Commercial Vehicle Tax	130	120	140
Watercraft Tax		26	2
Special Highway/Gasoline Tax	1,781		0
Intangibles Tax	1,913	3,086	1,900
Mineral Tax	9		
Personal Property Tax	1,648		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**74,470**	**79,671**	**5,923**
Resources Available:	**97,676**	**88,738**	**12,921**
Expenditures:			
Salaries & Wages	8,932	10,500	10,000
Employee Benefits	1,925	2,500	2,500
Road Maintenance	729	4,000	3,000
Road Materials	42,085	50,000	59,000
Supplies	1,462	3,000	1,575
Equipment Repairs	2,023	3,000	2,700
Insurance	2,216	2,400	2,400
Fuel	4,437	4,500	4,500
Accountant	168	175	175
Budget & Publications	213	225	225
Miscellaneous		1,440	1,400
Cash Reserve (2026 column)			
Transfer to Special Machinery	24,419		
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**88,609**	**81,740**	**87,475**
Unencumbered Cash Balance Dec 31	9,067	6,998	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	105,200	81,740	87,475
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,475
		Tax Required	74,554
	Delinquent Comp Rate:	0.1%	37
		Amount of 2025 Ad Valorem Tax	74,591

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	33,487
Transfers from:	
Road Fund	24,419
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
General Fund	762
Interest on Idle Funds	859
Other	
Resources Available:	59,527
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**59,527**

CPA Summary

Elm Creek Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1,617	4,713	3,583
Receipts:			
Ad Valorem Tax	26,019	20,298	xxxxxxxxxxxxxx
Delinquent Tax	236		
Motor Vehicle Tax	1,206	2,740	845
Recreational Vehicle Tax	22	45	19
16/20 M Vehicle Tax	73	641	216
Commercial Vehicle Tax	47	120	39
Watercraft Tax		26	0
Mineral Tax	4		
Personal Property Tax	664		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**28,271**	**23,870**	**1,119**
Resources Available:	**29,887**	**28,583**	**4,702**
Expenditures:			
Fire Contract	25,174	25,000	26,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**25,174**	**25,000**	**26,500**
Unencumbered Cash Balance Dec 31	4,713	3,583	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	28,750	25,000	26,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,500
		Tax Required	21,798
	Delinquent Comp Rate:	0.1%	11
		Amount of 2025 Ad Valorem Tax	21,809

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.1%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Elm Creek Township

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is to be reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
General Fund			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
MS Co - Windfarm	762									
Total Receipts	762	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	762
Resources Available:	762	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	762
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Machinery Fund	762									
Total Expenditures	762	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	762
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Elm Creek Township
Marshall
will meet on August 20, 2025 at 7:00 PM at 1836 10th Rd, Blue Rapids, KS 66411 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at 1101 Broadway, Marysville, KS 66508 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							
Debt Service							
Library							
Road	88,609	9.252	81,740	10.194	87,475	74,591	10.325
Fire	25,174	3.728	25,000	2.834	29,974	25,284	3.500
Non-Budgeted Funds	762						
Special Machinery							
Totals	114,545	12.980	106,740	13.028	117,449	99,875	13.825
						*Revenue Neutral Rate***	*12.924*
Less: Transfers	24,419		0		0		
Net Expenditure	90,126		106,740		117,449		
Total Tax Levied	93,359		93,358		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,192,428		7,165,876		7,224,009		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Toni A. Yaussi
Treasurer

Resolution No. 4

A RESOLUTION OF THE ELM CREEK TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Elm Creek Township was calculated as 12.924 mills by the Marshall County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Elm Creek Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Elm Creek Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ELM CREEK TOWNSHIP:

The Elm Creek Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 12.924 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 20th day of August, 2025 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the ELM CREEK TOWNSHIP To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8-20-25

Resolution No.

Governing Body Member	Yes	No	No Vote
[signature]	X		
[signature]	X		
TOTAL			

Certified:

Sandra K Wilson

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:
Aug. 7, 2025

NOTICE ID: 68QtWynC2eXOSxtYnK0Z
NOTICE NAME: Elm Creek Budget Hearing
Publication Fee: 75.15

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Anjana Bhadoriya

(Signed)_____

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/12/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 10.25 in., Height: 21.00 in.

BUDGET HEARING

State of Kansas
Township

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Elm Creek Township
Marshall

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Detailed budget information is available at 1101 Broadway, Marysville, KS 66508 and will be available at this hearing.

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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							
Debt Service							
Library							
Road	68,809	9.252	81,340	10.194	87,472	74,591	10.325
Fire	23,174	3.725	25,600	3.834	26,500	21,500	3.019
Non-Budgeted Funds	762						
Special Machinery							
Totals	174,545	12,980	106,940	13,028	113,972	96,091	13,344
						*Revenue Neutral Rate***	12.934
Less: Transfers	24,819		0		0		
Net Expenditure	90,126		106,940		113,972		
Total Tax Levied	93,559		93,558		XXXXXXXXXXXXXXX		
Assessed Valuation: Township	7,193,428		7,165,976		7,324,009		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Tom A. Vesser
Treasurer

(First published in The Marysville Advocate on Thursday, Aug 7, 2025)

004856