Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Elkhart **, HEREBY NOTIFIES THE** Morton **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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on July 8th, 2025.

(Seal) CITY OF ELKHART CORPORATE SEAL STATE OF KANSAS

Vivian Williams

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Elkhart City Budget 2026

Legal Notice

First published in the Elkhart Tri-State News, Thursday, July 24, 2025.

STATE OF KANSAS
CITY OF ELKHART
2026

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF THE CITY OF ELKHART WILL MEET ON THE 12TH DAY OF AUGUST, 2025 AT 7:00 PM, AT CITY HALL 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 TO BE LEVIED

DETAILED BUDGET INFORMATION IS AVAILABLE AT CITY 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

	2024		2025		PROPOSED BUDGET 2026		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2025 AD VALOREM TAX	EST TAX RATE*
GENERAL	1,180,284	41.444	1,225,000	42.912	1,277,500	399,806	37.296
FIRE EQUIPMENT	9,121	1.979	9,500	1.999	225,000	21,440	2.000
EMPLOYEE BENEFITS	250,000	21.848	248,000	18.362	276,000	236,000	22.016
SPECIAL STREETS	946		471		210,000		
SPECIAL PARK	946		336		5,000		
WATER	445,662		475,000		571,000		
WATER EQUIP	15,780		912		225,000		
SANITATION	184,127		215,595		355,000		
SANITATION EQUIP	263,150		159		95,000		
SEWER REVENUE	171,891		172,372		178,000		
SEWER EQUIP	0		997		34,000		
BOND AND INTEREST	0	0.000	0	0.000	0	0	0.000
SALES TAX REVENUE	58,322		54,154		1,000,000		
TOTALS	2,577,229	65.271	2,397,366	63.173	4,450,500	657,246	61.311
REVENUE NEUTRAL RATE **							61.312
LESS: TRANSFERS	66,000		66,000		66,000		
NET EXPENDITURES	2,511,229		2,331,366		4,384,500		
TOTAL TAX LEVIED	657,246		657,246		XXXXXXXXXXXX		
ASSESSED VALUATION	10,069,795		10,404,197		10,719,929		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2023	2024	2025
REVOLVING LOAN	0	0	339,495
LEASE PURCHASE	127,095	48,197	0
TOTAL	127,095	48,197	339,495

*TAX RATES ARE EXPRESSED IN MILLS
**REVENUE NEUTRAL RATE AS DEFINED BY 2023 KANSAS SENATE BILL 13

Vivian D. Shinn
CLERK

CITY OF ELKHART CORPORATE SEAL STATE OF KANSAS

STATE OF KANSAS
CITY OF ELKHART
2026

CERTIFICATE

TO THE CLERK OF MORTON COUNTY, STATE OF KANSAS
WE, THE UNDERSIGNED OFFICERS OF
CITY OF ELKHART

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 AND (3) THE AMOUNT(S) OF 2025 AD VALOREM TAX FOR THE VARIOUS FUNDS FOR THE BUDGET YEAR 2026.

			2026 ADOPTED BUDGET		
TABLE OF CONTENTS:		PAGE NO.	EXPENDITURES	AMOUNT OF 2025 AD VALOREM TAX	COUNTY CLERK'S USE ONLY
ALLOCATIONS OF MVT, RVT, & 16/20M VEH		2			
SCHEDULE OF TRANSFERS		2			
STATEMENT OF CONDITIONAL LEASE, ETC.		3			
FUND	K.S.A.				
GENERAL	19-1953	4	1,277,500	399,806	
FIRE EQUIPMENT	12-110b	5	226,000	21,440	
EMPLOYEE BENEFITS	12-16,102	6	276,000	236,000	
SPECIAL STREET	14-535	7	216,000	0	
SPECIAL PARK	79-41a-01	8	8,000	0	
WATER		9	571,000	0	
WATER EQUIP REPLACEMENT		10	225,000	0	
SANITATION		11	355,000	0	
SANITATION EQUIP REPLACEMENT		12	86,000	0	
SEWER REVENUE		13	176,000	0	
SEWER EQUIP REPLACEMENT		14	34,000	0	
BOND & INTEREST	10-113	15	0	0	
SALES TAX REVENUE		16	1,000,000	0	
TOTALS			4,450,500	657,246	
BUDGET SUMMARY					
FINAL ASSESSED VALUATION					

ASSISTED BY:
HAY - RICE & ASSOCIATES, CHARTERED
P O BOX 2707
LIBERAL KS 67905-2707

ATTEST: 8-13, 2025
Ann Shores
COUNTY CLERK

Morton County Clerk
Official Seal
Morton County Kansas

Adam Palmer
Laura Martin
Chad Pa

GOVERNING BODY

ALLOCATION OF MOTOR VEHICLE TAX (MVT) & RECREATIONAL VEHICLE TAX (RVT) & 16/20M VEHICLE TAXES

2025 BUDGETED FUND NAMES	AD VALOREM LEVY TAX YEAR 2025	COUNTY TREASURER'S ESTIMATE FOR YEAR 2026			
		MVT	RVT	16/20M VEH TAX	COMM VEH
GENERAL	446,456	75,495	816	892	1,198
FIRE EQUIPMENT	20,790	3,516	38	42	56
EMPLOYEE BENEFITS	190,000	32,129	347	380	510
TOTAL	657,246	111,139	1,201	1,313	1,764

0.169098
MVT FACTOR

0.001827
RVT FACTOR

0.001998
16/20M FACTOR

0.002684
COMM VEH

SCHEDULE OF TRANSFERS

FUND TRANSFERRED FROM:	FUND TRANSFERRED TO	2024 AMOUNT	2025 AMOUNT	2026 AMOUNT	STATUTE
WATER	WATER EQUIP	30,000	30,000	30,000	12-825d
SANITATION	SANITATION EQUIP	30,000	30,000	30,000	12-825d
SEWER	SEWER EQUIP	6,000	6,000	6,000	12-631o
		66,000	66,000	66,000	

STATEMENT OF INDEBTEDNESS

TYPE OF DEBT	ISSUE DATE	INT RATE %	AMOUNT ISSUED	AMOUNT OF OUTSTAND. 1/1/2025	DATE DUE		AMOUNT DUE 2025		AMOUNT DUE 2026	
					INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
KANSAS PUBLIC WATER SUPPLY LOAN FUND	6/27/2024	1.30%	347,315	339,405			4,363	15,398	4,161	15,600
TOTAL				339,405			4,363	15,398	4,161	15,600

STATE OF KANSAS
CITY OF ELKHART
2026

ADOPTED BUDGET

GENERAL FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	801,691	704,280	397,500
RECEIPTS			
AD VALOREM TAX	393,142	437,527	XXXXXXXXXXXXXXXX
DELINQUENT TAX	18,158	14,852	18,293
MOTOR VEHICLE TAX	78,554	64,347	75,495
RECREATIONAL VEHICLE TAX	922	805	816
16/20 M VEHICLE TAX	1,443	958	892
COMMERCIAL VEHICLE TAX	0	1,231	1,198
LOCAL ALCOHOLIC LIQUOR FUND	1,137	1,000	1,000
FEDERAL GOVT. TAXES IN LIEU OF	5,055	5,000	5,000
LOCAL SALES TAX	218,312	60,000	55,000
LICENSES & PERMITS:			
FRANCHISE TAX	160,934	160,000	160,000
PERMITS	1,037	1,000	1,000
LICENSES	700	500	500
CHARGES FOR SERVICES			
SWIMMING POOL	16,872	15,000	15,000
FINES, FEES & FORFEITURES			
POLICE	22,065	20,000	20,000
DOG POUND	1,347	1,000	1,000
FIRE	150		
USE OF MONEY AND PROPERTY:			
INTEREST ON IDLE FUNDS	146,365	130,000	120,000
RENTALS AND ROYALTIES	6,761	5,000	5,000
OTHER	9,919		
		XXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	1,082,873	918,220	480,194
RESOURCES AVAILABLE	1,884,564	1,622,500	877,694

ADOPTED BUDGET

GENERAL FUND - CONT'D	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
RESOURCES AVAILABLE	1,884,564	1,622,500	877,694
EXPENDITURES:			
GENERAL GOVERNMENT			
PERSONAL SERVICE	215,261	220,000	225,000
CONTRACTUAL	90,298	80,000	80,000
COMMODITIES	24,702	25,000	25,000
CAPITAL OUTLAY	0		
TOTAL GENERAL GOVERNMENT	330,261	325,000	330,000
PUBLIC SAFTEY - POLICE			
PERSONAL SERVICE	184,985	190,000	195,000
CONTRACTUAL	52,641	55,000	55,000
COMMODITIES	23,472	25,000	25,000
CAPITAL OUTLAY	0		
TOTAL PUBLIC SAFTEY - POLICE	261,098	270,000	275,000
PUBLIC SAFTEY - FIRE			
PERSONAL SERVICE	9,175	10,000	10,000
CONTRACTUAL	27,687	30,000	32,500
COMMODITIES	6,803	7,500	7,500
CAPITAL OUTLAY	0		
TOTAL PUBLIC SAFTEY - FIRE	43,665	47,500	50,000
PUBLIC SAFTEY - ANIMAL SHELTER			
PERSONAL SERVICES	1,869	2,500	5,000
CONTRACTUAL	5,292	7,500	7,500
COMMODITIES	2,500	2,500	2,500
CAPITAL OUTLAY	0		
TOTAL PUBLIC SAFTEY - DOG POUND	9,661	12,500	15,000
HIGHWAYS AND STREETS			
PERSONAL SERVICE	85,118	87,500	90,000
CONTRACTUAL	33,323	40,000	45,000
COMMODITIES	171,262	172,500	175,000
CAPITAL OUTLAY	0		
TOTAL HIGHWAY AND STREETS	289,703	300,000	310,000
PARKS			
PERSONAL SERVICE	47,605	50,000	52,500
CONTRACTUAL	28,198	30,000	35,000
COMMODITIES	8,513	10,000	12,500
CAPITAL OUTLAY	17,432	10,000	10,000
TOTAL PARKS	101,748	100,000	110,000

ADOPTED BUDGET

GENERAL FUND - CONT'D	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
SWIMMING POOL			
PERSONAL SERVICE	30,853	32,500	35,000
CONTRACTUAL	23,819	25,000	27,500
COMMODITIES	16,323	20,000	25,000
CAPITAL OUTLAY	0	15,000	20,000
TOTAL SWIMMING POOL	70,995	92,500	107,500
STREET LIGHTING			
CONTRACTUAL	73,153	77,500	80,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	1,180,284	1,225,000	1,277,500
UNENCUMBERED CASH BALANCE, DECEMBER 31	704,280	397,500	XXXXXXXXXXXXXXXX
NON-APPROPRIATED BALANCE			
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			1,277,500
TAX REQUIRED			399,806
DELINQUENCY COMPUTATION			
AMOUNT OF 2025 AD VALOREM TAX			399,806

BUDGET AUTHORITY	1,637,325	1,574,547
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

ADOPTED BUDGET

FIRE EQUIPMENT REPLACEMENT FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	165,083	182,181	200,000
RECIEPTS:			
AD VALOREM TAX	18,773	20,374	XXXXXXXXXXXXX
DELINQUENT TAX	798	539	708
MOTOR VEHICLE TAX	3,307	3,072	3,516
RECREATIONAL VEHICLE TAX	61	38	38
16/20 M VEHICLE TAX	39	46	42
COMMERCIAL VEHICLE TAX	0	50	56
FEDERAL GOVT. TAXES IN LIEU OF	241	200	200
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	23,219	24,319	4,560
RESOURCES AVAILABLE	188,302	206,500	204,560
EXPENDITURES:			
CONTRACTUAL	2,446		
COMMODITIES	0		
CAPITAL OUTLAY	3,675	6,500	226,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	6,121	6,500	226,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	182,181	200,000	XXXXXXXXXXXXXXX
NON-APPROPRIATED BALANCE			
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			226,000
TAX REQUIRED			21,440
DELINQUENCY COMPUTATION			
AMOUNT OF 2025 AD VALOREM TAX			21,440

BUDGET AUTHORITY	318,500	205,000
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

ADOPTED BUDGET

EMPLOYEES' BENEFITS FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	23,221	17,057	0
RECEIPTS:			
AD VALOREM TAX	207,252	186,200	XXXXXXXXXXXXXXXX
DELINQUENT TAX	6,628	5,743	5,134
MOTOR VEHICLE TAX	26,493	33,922	32,129
RECREATIONAL VEHICLE TAX	311	424	347
16/20 M VEHICLE TAX	487	505	380
COMMERCIAL VEHICLE TAX	0	649	510
FEDERAL GOVT. TAXES IN LIEU OF	2,665	1,500	1,500
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	243,836	228,943	40,000
RESOURCES AVAILABLE	267,057	246,000	40,000
EXPENDITURES:			
SOCIAL SECURITY	43,636	40,000	45,000
KPERS	48,732	45,000	50,000
UNEMPLOYMENT	572	1,000	1,000
INSURANCE	157,060	160,000	180,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	250,000	246,000	276,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	17,057	0	XXXXXXXXXXXXXXXX
NON-APPROPRIATED BALANCE			
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			276,000
TAX REQUIRED			236,000
DELINQUENCY COMPUTATION			
AMOUNT OF 2025 AD VALOREM TAX			236,000

BUDGET AUTHORITY	250,000	250,000
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

ADOPTED BUDGET

SPECIAL CITY STREETS AND HIGHWAY FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	70,308	118,471	167,000
RECIEPTS:			
INTERGOVERNMENTAL:			
GASOLINE TAX	49,109	49,000	49,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	49,109	49,000	49,000
RESOURCES AVAILABLE	119,417	167,471	216,000
EXPENDITURES:			
CONTRACTUAL	946	471	1,000
CAPITAL OUTLAY	0		215,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	946	471	216,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	118,471	167,000	0

BUDGET AUTHORITY	127,500	170,000
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

ADOPTED BUDGET

SPECIAL PARKS AND RECREATION FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	6,135	6,326	7,000
RECIEPTS:			
INTERGOVERNMENTAL:			
LIQUOR TAX	1,137	1,000	1,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	1,137	1,000	1,000
RESOURCES AVAILABLE	7,272	7,326	8,000
EXPENDITURES:			
CONTRACTUAL	946	326	8,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	946	326	8,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	6,326	7,000	0
BUDGET AUTHORITY	7,100	7,000	
BUDGET LAW VIOLATION	NO	NO	
CASH BASIS LAW VIOLATION	NO	NO	

ADOPTED BUDGET

WATER SYSTEM FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	190,230	195,131	146,000
REVENUES:			
CHARGES FOR SALES AND SERVICES			
WATER SALES TO CUSTOMERS	424,420	410,000	410,000
PENALTIES AND FORFEITURES	10,291	10,000	10,000
OTHER	15,161	5,200	5,000
INTEREST ON TIME DEPOSITS	691	669	
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	450,563	425,869	425,000
RESOURCES AVAILABLE	640,793	621,000	571,000
EXPENDITURES:			
PERSONAL SERVICES	187,993	200,000	200,000
CONTRACTUAL SERVICES	161,518	175,000	175,000
COMMODITIES	66,151	70,000	75,000
CAPITAL OUTLAY	0		91,000
TRANSFERS OUT	30,000	30,000	30,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	445,662	475,000	571,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	195,131	146,000	0

BUDGET AUTHORITY	700,000	585,000
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

ADOPTED BUDGET

WATER EQUIPMENT REPLACEMENT FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	151,692	165,912	195,000
RECIEPTS:			
TRANFERS IN	30,000	30,000	30,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	30,000	30,000	30,000
RESOURCES AVAILABLE	181,692	195,912	225,000
EXPENDITURES:			
CAPITAL OUTLAY	15,780	912	225,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	15,780	912	225,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	165,912	195,000	0
BUDGET AUTHORITY	181,000	210,000	
BUDGET LAW VIOLATION	NO	NO	
CASH BASIS LAW VIOLATION	NO	NO	

ADOPTED BUDGET

SANITATION SERVICE FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	49,405	100,585	120,000
RECIEPTS:			
CHARGES FOR SALES AND SERVICES:			
SERVICE CHARGES	235,258	235,000	235,000
INTEREST ON IDLE FUNDS	49		
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	235,307	235,000	235,000
RESOURCES AVAILABLE	284,712	335,585	355,000
EXPENDITURES:			
PERSONAL SERVICES	67,802	70,000	75,000
CONTRACUAL SERVICES	11,438	15,000	15,000
COMMODITIES	26,855	35,000	35,000
CAPITAL OUTLAY	48,032	65,585	200,000
TRANSFERS OUT	30,000	30,000	30,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	184,127	215,585	355,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	100,585	120,000	0
BUDGET AUTHORITY	355,000	315,000	
BUDGET LAW VIOLATION	NO	NO	
CASH BASIS LAW VIOLATION	NO	NO	

ADOPTED BUDGET

SANITATION EQUIPMENT REPLACEMENT	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	259,309	26,159	56,000
RECEIPTS:			
TRANSFER IN	30,000	30,000	30,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	30,000	30,000	30,000
RESOURCES AVAILABLE	289,309	56,159	86,000
EXPENDITURES:			
CAPITAL OUTLAY	263,150	159	86,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	263,150	159	86,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	26,159	56,000	0

BUDGET AUTHORITY	279,000	300,000
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

ADOPTED BUDGET

SEWER SYSTEM FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	48,852	32,372	18,000
RECIEPTS:			
CHARGES FOR SALES AND SERVICES:			
SERVICE CHARGES	155,378	158,000	158,000
INTEREST ON IDLE FUNDS	33		
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	155,411	158,000	158,000
RESOURCES AVAILABLE	204,263	190,372	176,000
EXPENDITURES:			
PERSONAL	125,299	125,000	127,500
CONTRACTUAL	24,840	25,000	25,000
COMMODITIES	15,752	16,372	17,500
CAPITAL OUTLAY	0		
TRANSFERS OUT	6,000	6,000	6,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	171,891	172,372	176,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	32,372	18,000	0
BUDGET AUTHORITY	233,000	191,000	
BUDGET LAW VIOLATION	NO	NO	
CASH BASIS LAW VIOLATION	NO	NO	

ADOPTED BUDGET

SEWER EQUIPMENT REPLACEMENT FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	16,887	22,887	28,000
RECEIPTS:			
TRANSFERS IN	6,000	6,000	6,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	6,000	6,000	6,000
RESOURCES AVAILABLE	22,887	28,887	34,000
EXPENDITURES:			
CAPITAL OUTLAY		887	34,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	0	887	34,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	22,887	28,000	0

BUDGET AUTHORITY	28,000	28,000
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

ADOPTED BUDGET

BOND AND INTEREST FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	0	0	0
RECEIPTS:			
AD VALOREM TAX	0		XXXXXXXXXXXXXXXX
DELINQUENT TAX	0		
TRANSFERS IN	0		
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	0	0	0
RESOURCES AVAILABLE	0	0	0
EXPENDITURES:			
BOND PRINCIPAL	0		
INTEREST COUPONS	0		
MISCELLANEOUS	0		
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	0	0	0
UNENCUMBERED CASH BALANCE, DECEMBER 31	0	0	XXXXXXXXXXXXXXXX

NON-APPROPRIATED BALANCE	
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE	0
TAX REQUIRED	0
DELINQUENCY COMPUTATION	
AMOUNT OF 2025 AD VALOREM TAX	0

BUDGET AUTHORITY		
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

ADOPTED BUDGET

REVENUE FUND FOR SALES TAX REVENUE BONDS SERIES 1994	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	789,164	949,154	945,000
RECEIPTS:			
SALES TAX	218,312	50,000	55,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	218,312	50,000	55,000
RESOURCES AVAILABLE	1,007,476	999,154	1,000,000
EXPENDITURES:			
CONTRACTUAL	5,347		
COMMODITIES	0		
CAPITAL OUTLAY	52,975	54,154	1,000,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	58,322	54,154	1,000,000
UNENCUMBERED CASH BALANCE, DECEMBER 31	949,154	945,000	0

BUDGET AUTHORITY	974,000	1,000,000
BUDGET LAW VIOLATION	NO	NO
CASH BASIS LAW VIOLATION	NO	NO

STATE OF KANSAS
CITY OF ELKHART
2026

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF THE CITY OF ELKHART WILL MEET ON THE 12TH DAY OF AUGUST, 2025
AT 7:00 PM, AT CITY HALL 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 TO BE LEVIED

DETAILED BUDGET INFORMATION IS AVAILABLE AT CITY 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

	2024		2025		PROPOSED BUDGET 2026		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2025 AD VALOREM TAX	EST TAX RATE*
GENERAL	1,180,284	41.444	1,225,000	42.912	1,277,500	399,806	37.296
FIRE EQUIPMENT	6,121	1.979	6,500	1.999	226,000	21,440	2.000
EMPLOYEE BENEFITS	250,000	21.848	246,000	18.262	276,000	236,000	22.015
SPECIAL STREETS	946		471		216,000		
SPECIAL PARK	946		326		8,000		
WATER	445,662		475,000		571,000		
WATER EQUIP	15,780		912		225,000		
SANITATION	184,127		215,585		355,000		
SANITATION EQUIP	263,150		159		86,000		
SEWER REVENUE	171,891		172,372		176,000		
SEWER EQUIP	0		887		34,000		
BOND AND INTEREST	0	0.000	0	0.000	0	0	0.000
SALES TAX REVENUE	58,322		54,154		1,000,000		
TOTALS	2,577,229	65.271	2,397,366	63.173	4,450,500	657,246	61.311
REVENUE NEUTRAL RATE **							61.312
LESS: TRANSFERS	66,000		66,000		66,000		
NET EXPENDITURES	2,511,229		2,331,366		4,384,500		
TOTAL TAX LEVIED	657,246		657,246		XXXXXXXXXXXX		
ASSESSED VALUATION	10,069,706		10,404,187		10,719,929		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2023	2024	2025
REVOLVING LOAN	0	0	339,405
LEASE PURCHASE	127,096	46,157	0
TOTAL	127,096	46,157	339,405

*TAX RATES ARE EXPRESSED IN MILLS.
**REVENUE NEUTRAL RATE AS DEFINED BY 2023 KANSAS SENATE BILL 13

CLERK