Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Elkhart Cemetery Dist **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, 20___.

WITNESS my hand and official seal on July 15, 2025

(Seal)

Carolea Dillon

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.

Legal Notice

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

State of Kansas
Elkhart Cemetery District

2026

The governing body of
Elkhart Cemetery District
Morton County
will meet on the 12th day of August, 2025 at 5:00 p.m. at 344 Morton Street 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 the Morton County Courthouse 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.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	65,706	2.524	125,000	3.446	136,575	55,086	2.890
Special Benefits	12,542	0.288	8,047	0.401	12,120	12,076	0.634
Totals	78,248	2.812	133,047	3.847	148,695	67,162	3.524
						Revenue Neutral Rate**	3.524
Less: Transfers	0		0		0		
Net Expenditures	78,248		133,047		148,695		
Total Tax Levied	67,192		67,170		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	22,251,128		17,459,684		19,057,936		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Catherine D. Dillon
Clerk

Elkhart Cemetery 2026

CERTIFICATE

2026

To the Clerk of Morton County, State of Kansas
We, the undersigned, officers of
Elkhart Cemetery District

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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebtedness / Statement of Conditiona		4			
Fund	**K.S.A.**				
General	15-1015	5	135,575	55,086	
Special Benefits	12-16-102	6	13,120	12,076	
Totals		xxxxxxxxx	148,695	67,162	
Budget Hearing Notice		7			

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 3.524

Assisted by:
Hay-Rice & Associates, Chartered

Address:
P.O. Box 2707
Liberal, KS 67905-2707
Email:
craig@hayrice.com

Billy Bowman
Diana Boaldin

Attest: 9-11, 2025

Morton County Clerk
Official Seal
Morton County Kansas

Dana Shores
County Clerk

Governing Body

Elkhart Cemetery District
Morton County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026			
		MVT	RVT	16/20M Veh	Comm Veh
General	60,170	6,975	65	111	96
Special Benefits	7,000	812	8	13	11
	0	0	0	0	0
	0	0	0	0	0
Total	67,170	7,787	73	124	107

County Treas Motor Vehicle Estimate 7,787

County Treas Recreational Vehicle Estimate 73

County Treas 16/20M Vehicle Estimate 124

County Treas Commercial Vehicle Tax Estimate 107

MVT Factor 0.11593

RVT Factor 0.00109

16/20M Factor 0.00185

Comm Veh Factor 0.00159

2026

Elkhart Cemetery District
Morton 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
	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.

Elkhart Cemetery District
Morton 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
			Total	**0**	**0**	**0**	**0**

Elkhart Cemetery District 2026
Morton County
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	106,998	110,888	61,747
Receipts:			
Ad Valorem Tax	53,386	58,967	xxxxxxxxxxxxxxxx
Delinquent Tax	1,514	1,050	1,695
Motor Vehicle Tax	5,757	4,592	7,247
Lot Sales & Openings	6,400	8,500	9,800
Interest on Idle Funds	1,840	2,750	
Miscellaneous	699		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**69,596**	**75,859**	**18,742**
Resources Available:	**176,594**	**186,747**	**80,489**
Expenditures:			
Personal Services	31,239	50,000	50,000
Contractual	32,662	50,000	55,000
Commodities	1,805	10,000	10,575
Capital Outlay	0	15,000	20,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**65,706**	**125,000**	**135,575**
Unencumbered Cash Balance Dec 31	110,888	61,747	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	139,500	134,000	135,575
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,575
		Tax Required	55,086
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	55,086

Elkhart Cemetery District 2026
Morton County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	11,651	6,860	xxxxxxxxxxxxxxxx
Delinquent Tax	199	185	200
Motor Vehicle Tax	692	1,002	844
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,542**	**8,047**	**1,044**
Resources Available:	**12,542**	**8,047**	**1,044**
Expenditures:			
Employee Benefits	12,542	8,047	13,120
Cash Basis Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**12,542**	**8,047**	**13,120**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	12,760	13,265	13,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,120
See Tab B **See Tab D**		Tax Required	12,076
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	12,076

2026

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Clerk