CERTIFICATE

2026

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
ElmendaroTownship
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 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)	
Alloc of MVT, RVT, and 16/20M Vehicles T		2				
Schedule of Transfers		3				
Statement of Indebt. & Lease/Purchase		4				
Computation to Determine State Library Gra		5				
Fund	K.S.A.					
General	79-1962	6		0		
Debt Service	10-113	6				
Library	12-1220	6	17,500	16,274	1.426	16,282
Road	68-518c					
Cemetery	80-903	7	112,380	21,707	1.902	21,717
		7				
Special Machinery						
Totals		xxxxxx	129,880	37,981	3.328	
Budget Hearing Notice						
Combined Rate and Budget Hearing Notice		8				
Rate Hearing Notice						
Neighborhood Revitalization Rebate						

	County Clerk's Use Only
	11,418,049
	Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.329
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: September 23, 2025
County Clerk

Queenie Roberts treasurer
clerk
trustee

Governing Body

Special Road Election held for mills for years.
First levy in .

ElmendaroTownship
Lyon County

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	15,075	1,030	47	164	72	17
Road	0	0	0	0	0	0
Cemetery	22,879	1,563	72	250	109	25
	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	37,954	2,593	119	414	181	42

County Treas Motor Vehicle Estimate 2,593

County Treas Recreational Vehicle Estimate 119

County Treas 16/20M Vehicle Estimate 414

County Treas Commercial Vehicle Tax Estimate 181

County Treas Watercraft Tax Estimate 42

MVT Factor 0.06832

RVT Factor 0.00314

16/20M Factor 0.01091

Comm Veh Factor 0.00477

Watercraft Factor 0.00111

2026

ElmendaroTownship

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	-	-	-	
	Total	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.

2026

ElmendaroTownship
Lyon County

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										
NONE										
				0			0	0	0	0
Total G.O. Bonds										
Other										
NONE										
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
NONE							
				Total	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: ElmendaroTownship
Lyon County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$15,075	$16,274
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$1,030
Recreational Vehicle Tax	$0	$47
16/20M Vehicle Tax	$0	$164
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$15,075	$17,515
Difference in Total Taxes:	$2,440	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	No	
Levy Rate	1.378	1.425
Difference in Levy Rate:	0.047	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

ElmendaroTownship

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	288	531	106
Receipts:			
Ad Valorem Tax	16,743	15,075	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,030
Recreational Vehicle Tax			47
16/20M Vehicle Tax			164
Commercial Vehicle Tax			72
Watercraft Tax			17
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**16,743**	**15,075**	**1,330**
Resources Available:	**17,031**	**15,606**	**1,436**
Expenditures:			
Library Board Appropriations	16,500	15,500	17,500
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**16,500**	**15,500**	**17,500**
Unencumbered Cash Balance Dec 31	531	106	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	16,500	16,850	17,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,500
		Tax Required	16,064
	Delinquent Comp Rate:	1.3%	210
		Amount of 2025 Ad Valorem Tax	16,274

ElmendaroTownship 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	87,956	90,236	88,175
Receipts:			
Ad Valorem Tax	24,234	22,879	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,563
Recreational Vehicle Tax			72
16/20 M Vehicle Tax			250
Commercial Vehicle Tax			109
Watercraft Tax			25
Sale of Cemetery Plots	260	260	260
Donations			
Interest on Idle Funds	497	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,991**	**23,639**	**2,779**
Resources Available:	**112,947**	**113,875**	**90,954**
Expenditures:			
Officers' Pay & Sexton Fees	300	900	900
Mowing	20,810	21,000	25,500
Building Maintenance and Repairs	113	500	550
Budget and Publications	300	300	500
Tree Service	1,188	3,000	9,930
Land Purchase			75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**22,711**	**25,700**	**112,380**
Unencumbered Cash Balance Dec 31	90,236	88,175	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	88,630	117,750	112,380
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,380
		Tax Required	21,426
	Delinquent Comp Rate:	1.3%	281
		Amount of 2025 Ad Valorem Tax	21,707

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
ElmendaroTownship
Lyon County
will meet on August 23, 2025 at 8:00 AM at Hoosier Creek Community Building, 1800 Road 60, Hartford, KS 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 Hoosier Creek Community Building, 1800 Road 60, Hartford, KS 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	16,500	1.395	15,500	1.378	17,500	16,274	1.428
Road							
Cemetery	22,711	2.018	25,700	2.091	112,380	21,707	1.904
Special Machinery							
Totals	39,211	3.413	41,200	3.469	129,880	37,981	3.332
						*Revenue Neutral Rate***	*3.329*
Less: Transfers	0		0		0		
Net Expenditure	39,211		41,200		129,880		
Total Tax Levied	37,339		37,954		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	10,943,745		10,942,235		11,399,013		
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*

Arlene Roberts
Treasurer

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for Elmendaro Township was calculated as 3.329 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Elmendaro 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 23, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Elmendaro Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.329 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 23th day of August, 2025 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of Center Township To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 23, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Kenny Hamman	X		
Arlene Roberts	X		
Cody Yeo	X		
TOTAL	3	0	0

Certified:

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, 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 that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 8, 2025

Notice ID: nNbyjxWK80QObI9nAuqF
Notice Name: Elmendaro Township

PUBLICATION FEE: $71.01

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS — TINA PRINGLE NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 07/06/26

Signed or attested before me on this

11 day of August, A.D. 2025.

Tina Pringle
Notary Public

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF ELMENDARO TOWNSHIP, HEREBY NOTIFIES THE LYON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.332. The date of our hearing is August 23, 2025 at 8:00 AM and will be held at Hoosier Creek Community Bulding, 1800 Road 60, Hartford, KS.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the Lyon County Clerk on or before October 1, 2025.

WITNESS my hand on ~~August 23~~ June 18, 2025.

Aileen J. Roberts
Clerk or Officer of Governing Body

RECEIVED
JUN 18 2025
BY:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
ElmendaroTownship
Lyon County
will meet on August 23, 2025 at 8:00 AM at Hoosier Creek Community Building, 1800 Road 60, Hartford, KS 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 Hoosier Creek Community Building, 1800 Road 60, Hartford, KS 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	16,500	1.395	15,500	1.378	17,500	16,274	1.425
Road							
Cemetery	22,711	2.018	25,700	2.091	112,450	21,778	1.907
Special Machinery							
Totals	39,211	3.413	41,200	3.469	129,950	38,052	3.332
						*Revenue Neutral Rate***	*3.329*
Less: Transfers	0		0		0		
Net Expenditure	39,211		41,200		129,950		
Total Tax Levied	37,339		37,954		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	10,943,745		10,942,235		11,417,306		
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*

Arlene Roberts
Treasurer

RECEIVED
JUN 18 2025
BY:_____

State of Kansas
Township

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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ElmendaroTownship
Lyon County

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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	16,500	1.395	15,500	1.378	17,500	16,274	~~1.425~~ 1.428
Road							
Cemetery	22,711	2.018	25,700	2.091	112,450	21,778	~~1.907~~ 1.911
Special Machinery							
Totals	39,211	3.413	41,200	3.469	129,950	38,052	~~3.332~~ 3.339
						*Revenue Neutral Rate***	3.329
Less: Transfers	0		0		0		
Net Expenditure	39,211		41,200		129,950		
Total Tax Levied	37,339		37,954		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	10,943,745		10,942,235		~~11,417,306~~ 11,399,013		
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*

Arlene Roberts
Treasurer

RECEIVED
JUN 18 2025
BY:

ELMENDARO TOWNSHIP NOT IN CI — Township

ELMENDARO - HARTFORD 3rd Class City — 3rd Class City

1. Estimated Assessed Valuation Information as of July 1, 2025

	Estimated Assd Valuation	3rd Class City	Property With Changed Use
Real Estate	8,214,042	2,133,273	18,293
Personal Property	143,789	24,124	0
Oil and Gas	9,203	0	0
State Assessed Utilities	654,439	220,143	0
Severed Minerals	0	0	0
Total	**9,021,473**	**2,377,540**	**18,293**
New Improvements	98,035	30,873	
Remodel	0	0	

Total : 11,399,013

2. All Personal Property excluding Watercraft 177,116

3. Actual Tax Rates Levied for the 2025 Budget

Fund	Rate
ELMENDARO TOWNSHIP - CEMETERY	2.091000
ELMENDARO TOWNSHIP - LIBRARY	1.378000
	3.469000

Revenue Neutral Rate:
Township Supported Only: 0.000000
Township and 3rd Class City Supported: 3.329000

4. Final Assessed Valuation from November 1, 2024 Abstract 10,942,235
5. All Personal Property excluding Watercraft for 2024 176,248
6. Gross Earning (Intangible) Tax Estimate 0.00
7. Neighborhood Revitalization District Valuation Subject to Rebates 0
8. 2024 Column (2023 Tax) Delq % for ELMENDARO TOWNSHIP - CEMETERY Fund 1.31 %

Tax Increment Financing - TIF/RHID:
TIF/RHID Base Assessed Valuation 0
TIF/RHID Current Assessed Valuation 0
TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 41.63

06/12/2025
Date

Amie L. Jones
Provided by
LYON COUNTY
Name of County

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, 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 that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

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Aug. 8, 2025

Notice ID: nNbyjxWK80QObI9nAuqF
Notice Name: Elmendaro Township

PUBLICATION FEE: $71.01

Bettina Shank
Operations Manager

VERIFICATION

NOTARY PUBLIC STATE OF KANSAS — TINA PRINGLE NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 07/06/26

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this

11 day of August, A.D. 2025

Tina Pringle
Notary Public

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

State of Kansas Township

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Elmendaro Township
Lyon County

will meet on August 25, 2025 at 8:00 AM at Hoover Creek Community Building, 1100 Road 60, Hartford, KS 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.
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Road							
Cemetery	22,711	2.028	25,700	2.091	112,380	21,707	1.904
Special Machinery							
Totals	39,211	3.413	41,250	3.498	129,880	37,981	3.332
					*Revenue Neutral Rate***		3.329
Less: Transfers	0		0		0		
Net Expenditure	39,211		41,250		129,880		
Total Tax Levied	37,913		37,954				
Assessed Valuation							
Township	10,943,745		10,942,233		11,399,813		
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

Arlene Roberts
Treasurer