State of Kansas
City

2026

CERTIFICATE

To the Clerk of Anderson County, State of Kansas
We, the undersigned, officers of
City of Lone Elm
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 for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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 of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	4,708		0.00
Debt Service	10-113				
Library	12-1220				
Special Highway		7	10,025		
ARPA Non-Budgeted		7			
Totals		xxxxxx	14,733	0	
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					151,878
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.000
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

Date Attested: _____ 2025

County Clerk

Governing Body

City of Lone Elm

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service						
Library						
TOTAL	0	0	0	0	0	0

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.00000

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Lone Elm

2026

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.

State of Kansas
City

City of Lone Elm

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Lone Elm

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Lone Elm 2026

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	4,237	4,708	2,408
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		0	0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Tax Adjustment (reports)	-72		
Compensating Use Tax	424	400	400
Local Sales Tax	1,422	1,300	1,300
Franchise Tax	616	600	600
Interest on Idle Funds	19		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,409**	**2,300**	**2,300**
Resources Available:	**6,646**	**7,008**	**4,708**
Expenditures:			
Salaries & Wages	100	100	100
Employee Benefits			
Street Lights	1,075	2,800	2,800
Park Lights	464	500	500
Postage & Office Supplies		100	100
Budget & Publications	299	350	350
Capital Outlay		750	858
Repairs			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,938**	**4,600**	**4,708**
Unencumbered Cash Balance Dec 31	4,708	2,408	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	5,578	5,187	4,708
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,708
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**0**

CPA Summary

City of Lone Elm 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,650	10,775	9,405
Receipts:			
State of Kansas Gas Tax	571	630	620
County Transfers Gas		0	0
State adjustment	334		
Cash Adjustment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**905**	**630**	**620**
Resources Available:	**11,555**	**11,405**	**10,025**
Expenditures:			
Street Repair and Maint		1,000	10,025
Mowing	780	1,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**780**	**2,000**	**10,025**
Unencumbered Cash Balance Dec 31	10,775	9,405	0
2024/2025/2026 Budget Authority Amount	11,696	5,900	10,025

Adopted Budget **ARPA Non-Budgeted**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,510	415	415
Receipts:			
Federal Aid/Governot			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,510**	**415**	**415**
Expenditures:			
Culverts	3,095		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,095**	**0**	**0**
Unencumbered Cash Balance Dec 31	415	415	415
2024/2025/2026 Budget Authority Amount	0	0	0

See Tab A

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Lone Elm
will meet on September 10, 2025 at 7:00 PM at Community Building, 300 Main Street, Lone Elm 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.
Detailed budget information is available at Anderson County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	1,938		4,600		4,708		
Special Highway	780		2,000		10,025		
ARPA Non-Budgeted	3,095						
Totals	5,813	0.000	6,600	0.000	14,733	0	0.000
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	0		0		0		
Net Expenditure	5,813		6,600		14,733		
Total Tax Levied	0		0		xxxxxxxxxxxxxxxxx		
Assessed Valuation	143,532		147,476		151,878		

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

Jerold Morrison
City Official Title: Mayor

Notice of budget hearing for the City of Lone ELm

(Published in the Anderson County Review on Thursday, July 31, 2025.)

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Special Highway	780		2,000		10,025		
ARPA Non-Budgeted	3,095						
Totals	5,813	0.000	6,600	0.000	14,733	0	0.000
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Jerold Morrison
City Official Title: Mayor