CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
Elgin Cemetery # 10

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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	9,076	5,000	
Debt Service	10-113				
Totals		xxxxxxxxx	9,076	5,000	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.000
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

CERTIFICATE

Special District
2026

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
Elgin Cemetery # 10

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	9,076	5,000	2.617
Debt Service	10-113				
Totals		xxxxxxxxxx	9,076	5,000	2.617
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					1,910,942
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.000
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Attest: Oct 23, 2025
N Collier
County Clerk

Jim C. Crane
Don Adkins

Governing Body

CPA Summary

COUNTY CLERK CHAUTAUQUA COUNTY KANSAS SEAL

Elgin Cemetery # 10
Chautauqua County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
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

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Factor 0.00000

2026

Elgin Cemetery # 10
Chautauqua 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.

Elgin Cemetery # 10
Chautauqua 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**

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

Elgin Cemetery # 10
Chautauqua County
State of Arkansas 2026
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY **Amended**

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,853	12,631	4,076
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	488		
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Sale of Lots		100	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**488**	**100**	**0**
Resources Available:	**17,341**	**12,731**	**4,076**
Expenditures:			
Mowing	4,000	4,800	4,800
Bank Charges	30	30	30
Operations	680	500	596
Tree Maintenance		2,000	2,000
Femce Maintenance		1,200	1,500
Budget & Publilcation		125	150
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,710**	**8,655**	**9,076**
Unencumbered Cash Balance Dec 31	12,631	4,076	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	9,076
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	9,076
		Tax Required	5,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,000

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Elgin Cemetery # 10

Chautauqua County

will meet on September 16, 2025 at 6:00 PM at Elgin Community Building, W Grand Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Chautauqua County 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.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 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	4,710		8,655		9,076	5,000	2.617
Totals	4,710	0.000	8,655	0.000	9,076	5,000	2.617
						*Revenue Neutral Rate***	*0.000*
Less: Transfers	0		0		0		
Net Expenditures	4,710		8,655		9,076		
Total Tax Levied	0		0		xxxxxxxxxxxxxxx		
Assessed Valuation	0		1,828,925		1,910,942		

*Tax rates are expressed in mills.

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

Jim Chase

PUBLIC NOTICE
Published in the Prairie Star on July 3, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Elgin Cemetery # 10
Chautauqua County
will meet on September 16, 2025 at 6:00 PM at Elgin Community Building, W Grand Ave for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Chautauqua County Clerk's office and will be available at this hearing.

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	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 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	4,710		8,655		9,076	5,000	2.617
Totals	4,710	0.000	8,655	0.000	9,076	5,000	2.617
						Revenue Neutral Rate **	*0.000*
Less: Transfers	0		0		0		
Net Expenditures	4,710		8,655		9,076		
Total Tax Levied	0		0		xxxxxxxxxxxxxxx		
Assessed Valuation	0		1,828,925		1,910,942		

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

Jim Chase

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Elgin Cemetery # 10, HEREBY NOTIFIES THE Chautauqua County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.617. The date of our hearing is September 16, 2025 at 6:00 PM and will be held at Elgin Community Building, W Grand Ave, Kansas.

* 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 County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

Resolution No. 91625

A RESOLUTION OF THE Elgin Cemetery # 10, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Elgin Cemetery # 10 was calculated as 0 mills by the Chautauqua County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Elgin Cemetery # 10 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 16, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Elgin Cemetery # 10, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Elgin Cemetery # 10:

The Elgin Cemetery # 10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 0 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 16th day of September (month and year) and SIGNED by the Governing Body.

Jim C. Chase

Don Adkins

Attested: Jim C. Chase

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Jim C. Chase	X		
Don Adkins	X		
Total	2		

Attested: Jim C. Chase