CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Elk County
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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	2,065,586	926,229	25.009
Debt Service	10-113				
Road & Bridge	68-5,101	7	1,880,000	1,184,011	31.969
Ambulance	65-6113	8	511,000	253,519	6.846
Conversation District	2-1907b	8	27,000	23,689	.640
Direct Election	25-2201a	9	114,000	86,527	2.337
Economic Development	19-4102	9	33,961		
Employee Benefits	12-16,102	10	1,263,000	954,626	25.776
Health	65-204	10	116,200	51,142	1.381
Historical Society	19-2651	11	1,500	900	.025
Mental Health	19-4004	11	33,000	28,117	.760
Intellecual Disability	19-4004	12	25,000	21,085	.570
Noxious Weed	2-1318	12	167,500	154,188	4.164
Service Program for the Elder	12-1680	13	128,896	117,169	3.164
Special Bridge	68-1135	13	195,750	171,959	4.643
Special Liability	75-6110	14	70,000	57,964	1.566
Community Development & B		14	65,000	28,067	.758
Special Alochol Program		15	18,787		
Special Parks and Recreation		15	18,787		
Emergency Telephone Service		16	176,755		
Opioid Settlement		16	18,880		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Non-Budgeted Funds-D		21			
Non-Budgeted Funds-E		22			
Totals		xxxxxx	6,930,602	4,059,191	109.608
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		23			
Combined Rate and Budget Hearing 2		24			
RNR Hearing Notice		25			
Neighborhood Revitalization					

County Clerk's Use Only
37,036,632
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	91.897
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Emily Franks
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, Kansas 66720
Email:
efranks@jgppa.com

Attest: Sept. 8, 2025

County Clerk

Governing Body

Resolution No. 25-07

A RESOLUTION OF THE County OF EIK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of EIK was calculated as 91.897 mills by the EIK County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of EIK will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9-8-25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF EIK:

The County of EIK shall levy a property tax rate exceeding the Revenue Neutral Rate of 91.897 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 8th day of September (month and year) 2025 and SIGNED by the Governing Body.

Attested:

County Clerk

Roll Call Vote

A Roll Call Vote of the Elk County To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 25-08

Governing Body Member	Yes	No	No Vote
Perry Russell	✓		
Jake Lieban	✓		
TOTAL			

Certified:

CERTIFICATE

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Elk County
certify that: (1) the hearing mentioned in the attached publication was held;
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Direct Election	25-2201a	9	114,000	86,527	
Economic Development	19-4102	9	33,961		
Employee Benefits	12-16,102	10	1,263,000	954,626	
Health	65-204	10	116,200	51,142	
Historical Society	19-2651	11	1,500	900	
Mental Health	19-4004	11	33,000	28,117	
Intellecual Disability	19-4004	12	25,000	21,085	
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Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		23			
Combined Rate and Budget Hearing 2		24			
RNR Hearing Notice		25			
Neighborhood Revitalization					

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

Revenue Neutral Rate	91.897
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Emily Franks
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, Kansas 66720
Email:
efranks@jgppa.com

Attest: 2025

County Clerk

Governing Body

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	2026 Proposed Budget: Amount of 2025 Ad Valorem Tax	2026 Proposed Budget: November 1st Valuation	2026 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Elk County Rural Fire District No. 1	K.S.A. 19-360	17	217,375	150,791		
TOTALS		xxxxxx	217375	150791		

Attest: _____, 2025

_____
County Clerk

Elk County 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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	289,731	21,724	346	854	3,999	218
Debt Service						
Road & Bridge	1,276,823	95,737	1,523	3,770	17,621	958
Ambulance	255,307	19,143	305	754	3,523	192
Conversation District	24,671	1,850	29	73	340	19
Direct Election	79,543	5,964	95	235	1,098	60
Economic Development						
Employee Benefits	879,485	65,944	1,049	2,597	12,137	660
Health	54,761	4,106	65	162	756	41
Historical Society	889	67	1	3	12	1
Mental Health	35,177	2,638	42	104	485	26
Intellecual Disability	22,757	1,706	27	67	314	17
Noxious Weed	139,084	10,429	166	411	1,919	104
Service Program for the Eld	112,023	8,400	134	331	1,546	84
Special Bridge	144,401	10,827	172	426	1,993	108
Special Liability	45,626	3,421	54	135	630	34
Community Development &	41,641	3,122	50	123	575	31
TOTAL	3,401,919	255,078	4,058	10,045	46,948	2,553

County Treas Motor Vehicle Estimate 255,078

County Treas Recreational Vehicle Estimate 4,058

County Treas 16/20M Vehicle Estimate 10,045

County Treas Commercial Vehicle Tax Estimate 46,948

County Treas Watercraft Tax Estimate 2,553

Motor Vehicle Factor 0.07498

Recreational Vehicle Factor 0.00119

16/20M Vehicle Factor 0.00295

Commercial Vehicle Factor 0.01380

Watercraft Factor 0.00075

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 Equipment Reserv	40,000	10,000	10,000	K.S.A. 19-119
Noxious Weed	Road Equipment Reserve	8,000	-	-	K.S.A. 19-119
Road and Bridge	Road Equipment Reserve	35,000	-	-	K.S.A. 19-119
Motor Vehicle Operating	General	456	1,122	-	K.S.A. 8-145
Emergency Preparedness I	General	3,651	-	-	K.S.A. 79-2934
	Total	87107	11122	10000	
	Adjustments*		11,122	10,000	
	Adjusted Totals	87107	0	0	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

Elk County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount 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:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
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
2020 Dodge Durango	9/30/2022	36	5.50	29,600	10,408	10,838	0
2023 Osage Ambulance	11/14/2022	60	4.20	225,076	136,113	49,240	49,240
Road and Bridge Building	8/14/2023	48	4.39	320,000	246,085	88,436	88,436
2024 Dodge Durango	3/15/2025	60	4.90	37,126	0	0	8,552
Courthouse HVAC, Lighting and Imp	5/8/2025	240	5.11	788,526	0	31,804	63,608
				Totals	**392,606**	**180,318**	**209,836**

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

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	712,303	400,422	22,454
Receipts:			
Ad Valorem Tax	329,745	289,731	xxxxxxxxxxxxxxxxxx
Delinquent Tax	9,179	3,337	9,171
Motor Vehicle Tax	42,279	24,101	21,724
Recreational Vehicle Tax	655	352	346
16/20M Vehicle Tax	6,855	3,765	854
Commercial Vehicle Tax	1,591	810	3,999
Watercraft Tax		278	218
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	2,172	1,000	
Local Alcoholic Liquor	12,963	13,225	13,762
Interest on Tax	71,121	50,000	50,000
Countywide Sales Tax	246,570	275,000	275,000
Windfarm PILOT	700,000	900,000	700,000
Federal Grants	0	0	0
State Grants	118,691	0	0
Officer Fees	25,380	25,000	25,000
Recycling	2,982	1,000	1,000
Sale of Surplus Property	22,689	0	0
Operating Transfers from			
Motor Vehicle Operating Fund	456	1,122	0
Emergency Preparedness Grant Fund	3,651	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	50,995	25,000	25,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	28,818	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,676,792**	**1,613,721**	**1,126,074**
Resources Available:	**2,389,095**	**2,014,143**	**1,148,528**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,389,095	2,014,143	1,148,528
Expenditures:			
County Commission	41,083	46,300	49,300
County Clerk	76,403	91,200	91,200
County Treasurer	109,539	129,700	133,900
County Attorney	88,111	112,872	113,500
Register of Deeds	78,267	93,031	102,781
Unified Court	68,652	102,737	102,737
Courthouse General	378,604	230,000	230,000
Airport	54	10,000	10,000
Appraiser	136,914	160,475	168,325
County Building Maintenance	97,851	127,000	132,500
Capital Outlay Projects	0	32,000	64,000
Sheriff	790,626	744,674	746,908
Emergency Preparedness	45,476	54,200	55,935
Coroner	3,520	12,000	12,000
Agricultural Appropriations	10,000	10,000	10,000
Recycling	23,573	23,500	30,500
Social Services for Aged and Poor	0	2,000	2,000
Operating Transfer to	40,000	10,000	10,000
Law Enforcement	0	0	0
Library	0	0	0
Memorial	0	0	0
Mental Health	0	0	0
Mental Retardation	0	0	0
Noxious Weed Control	0	0	0
Other	0	0	0
Park & Recreation	0	0	0
Register of Deeds	0	0	0
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
Subtotal	1,988,673	1,991,689	2,065,586
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,988,673**	**1,991,689**	**2,065,586**
Unencumbered Cash Balance Dec 31	400,422	22,454	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,240,121	1,959,689	2,065,586
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	2,065,586
		Tax Required	917,058
	Delinquent Comp Rate:	1.0%	9,171
		Amount of 2025 Ad Valorem Tax	926,229

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Personal Services	40,505	43,000	48,000
Contractual Services	578	3,000	1,000
Commodities	0	300	300
Total	41,083	46,300	49,300
County Clerk			
Personal Services	74,340	79,200	79,200
Contractual Services	3,796	7,400	7,400
Commodities	686	3,600	3,600
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(2,419)	0	0
Total	76,403	91,200	91,200
County Treasurer			
Personal Services	98,390	117,000	121,000
Contractual Services	10,271	8,500	9,400
Commodities	878	2,400	2,000
Capital Outlay	0	1,800	1,500
Total	109,539	129,700	133,900
County Attorney			
Personal Services	86,530	102,000	105,000
Contractual Services	1,622	7,372	5,000
Commodities	0	1,500	1,500
Capital Outlay	0	2,000	2,000
Reimbursed Expense	(41)	0	0
Total	88,111	112,872	113,500
Register of Deeds			
Personal Services	75,908	86,000	95,400
Contractual Services	913	2,781	3,305
Commodities	387	750	576
Capital Outlay	1,059	3,500	3,500
Total	78,267	93,031	102,781
Unified Court			
Contractual Services	65,906	96,787	96,787
Commodities	2,746	1,500	1,500
Capital Outlay		4,450	4,450
Total	68,652	102,737	102,737
Courthouse General			
Personal Services	0	0	
Contractual Services	364,578	200,000	200,000
Commodities	26,607	30,000	30,000
Capital Outlay	0	0	
Reimbursed Expense	(12,581)	0	
Total	378,604	230,000	230,000
Airport			
Contractual Services	54	10,000	10,000
Total	54	10,000	10,000
Total - Page 6b	**840,713**	**815,840**	**833,418**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Appraiser			
Personal Services	69,854	75,000	75,000
Contractual Services	63,210	79,475	87,325
Commodities	3,850	5,000	5,000
Capital Outlay	0	1,000	1,000
Total	136,914	160,475	168,325
County Building Maintenance			
Personal Services	54,535	72,000	70,000
Contractual Services	23,629	25,500	29,000
Commodities	19,687	29,500	33,500
Total	97,851	127,000	132,500
Capital Outlay Projects			
Finance Leases (Courthouse Upgrades)		32,000	64,000
Total	0	32,000	64,000
Sheriff			
Personal Services	458,997	449,300	457,700
Contractual Services	223,703	147,620	149,394
Commodities	37,053	130,754	127,814
Capital Outlay	85,099	17,000	12,000
Reimbursed Expense	(14,226)	0	0
Total	790,626	744,674	746,908
Emergency Preparedness			
Personal Services	41,239	45,000	46,000
Contractual Services	1,685	3,700	4,435
Commodities	2,552	3,500	3,500
Capital Outlay		2,000	2,000
Total	45,476	54,200	55,935
Coroner			
Contractual Services	3,520	12,000	12,000
Total	3,520	12,000	12,000
Agricultural Appropriations			
Fair	10,000	10,000	10,000
Total	10,000	10,000	10,000
Recycling			
Personal Services	15,629	15,000	17,000
Contractual Services	6,986	4,500	9,250
Commodities	958	4,000	4,250
Total	23,573	23,500	30,500
Total - Page 6c	**1,107,960**	**1,163,849**	**1,220,168**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Social Services for Aged and Poor			
CASA	0	1,000	1,000
Child Advocacy	0	1,000	1,000
Total	0	2,000	2,000
Operating Transfer to			
Special Equipment Reserve Fund	40,000	10,000	10,000
	40,000	10,000	10,000
Total	**40,000**	**12,000**	**12,000**
Total - Page 6b	840,713	815,840	833,418
Total - Page 6c	1,107,960	1,163,849	1,220,168
Total Detail Expenditures**	**1,988,673**	**1,991,689**	**2,065,586**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Elk County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	79,752	92,164	134,502
Receipts:			
Ad Valorem Tax	1,248,843	1,276,823	xxxxxxxxxxxxxxxxx
Delinquent Tax	21,600	12,638	11,723
Motor Vehicle Tax	89,801	91,264	95,737
Recreational Vehicle Tax	1,391	1,329	1,523
16/20M Vehicle Tax	16,661	14,252	3,770
Commercial Vehicle Tax	3,378	3,065	17,621
Watercraft Tax	0	1,046	958
Windfarm PILOT	250,000	250,000	250,000
Intergovernmental:			
Federal Grants	71,243	66,743	0
State Grants	9,499	7,500	0
State Aid	10,707	0	0
Connecting Links	27,502	35,000	0
Special City & County Highway	184,121	181,878	181,878
Equalization and Adjustment	12,083	10,500	10,000
Rental Excise Tax	0	0	
Service Fees	200	300	
Insurance Proceeds	69,488	0	
Sale of Surplus Equipment	603		
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	977	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,018,097**	**1,952,338**	**573,210**
Resources Available:	**2,097,849**	**2,044,502**	**707,712**

Elk County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,097,849	2,044,502	707,712
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Maintenance			
Personal Services	488,759	450,000	500,000
Contractual Services	451,718	335,000	328,000
Commodities	1,040,533	975,000	963,000
Capital Outlay	0	150,000	89,000
Reimbursed Expense	(10,325)	0	0
Operating Transfers to			
Road Equipment Reserve Fund	35,000	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,005,685**	**1,910,000**	**1,880,000**
Unencumbered Cash Balance Dec 31	92,164	134,502	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,900,000	1,910,000	1,880,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,880,000
		Tax Required	1,172,288
	Delinquent Comp Rate:	1.0%	11,723
		Amount of 2025 Ad Valorem Tax	1,184,011

Elk County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	159,761	70,238	108,564
Receipts:			
Ad Valorem Tax	131,565	255,307	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,535	1,331	2,510
Motor Vehicle Tax	10,975	9,614	19,143
Recreational Vehicle Tax	170	140	305
16/20 M Vehicle Tax	2,110	1,501	754
Commercial Vehicle Tax	413	323	3,523
Watercraft Tax	0	110	192
In Lieu of Tax	0	0	0
Windfarm PILOT	104,000	100,000	
State Grants	1,500	0	0
Service Fees	131,635	125,000	125,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,855	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**388,758**	**493,326**	**151,427**
Resources Available:	**548,519**	**563,564**	**259,991**
Expenditures:			
Public Safety			
Personal Services	397,700	360,000	410,000
Contractual Services	27,220	26,000	23,000
Commodities	12,456	19,000	18,000
Capital Outlay	41,749	50,000	50,000
Reimbursed Expense	(844)	0	0
Cash Reserve (2026 column)	0	0	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**478,281**	**455,000**	**511,000**
Unencumbered Cash Balance Dec 31	70,238	108,564	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	506,300	455,000	511,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	511,000
		Tax Required	251,009
	Delinquent Comp Rate:	1.0%	2,510
		Amount of 2025 Ad Valorem Tax	253,519

Adopted Budget **Conversation District**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	1,000
Receipts:			
Ad Valorem Tax	13,448	24,671	xxxxxxxxxxxxxxxxx
Delinquent Tax	238	136	235
Motor Vehicle Tax	1,088	982	1,850
Recreational Vehicle Tax	17	14	29
16/20 M Vehicle Tax	199	153	73
Commercial Vehicle Tax	41	33	340
Watercraft Tax	0	11	19
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,031**	**26,000**	**2,546**
Resources Available:	**15,031**	**26,000**	**3,546**
Expenditures:			
Agriculture	0		
Contractual Services	15,031	25,000	25,000
Cash Reserve (2026 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**15,031**	**25,000**	**27,000**
Unencumbered Cash Balance Dec 31	0	1,000	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	17,500	26,000	27,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,000
		Tax Required	23,454
	Delinquent Comp Rate:	1.0%	235
		Amount of 2025 Ad Valorem Tax	23,689

Elk County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,572	32,769	20,021
Receipts:			
Ad Valorem Tax	87,266	79,543	xxxxxxxxxxxxxxxxxx
Delinquent Tax	935	883	857
Motor Vehicle Tax	3,554	6,378	5,964
Recreational Vehicle Tax	55	93	95
16/20 M Vehicle Tax	736	996	235
Commercial Vehicle Tax	134	214	1,098
Watercraft Tax	0	73	60
State Grants	6,910	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,382	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**101,972**	**88,180**	**8,309**
Resources Available:	**117,544**	**120,949**	**28,330**
Expenditures:			
General Government			
Personal Services	47,854	51,928	65,000
Contractual Services	34,437	39,000	39,000
Commodities	2,484	9,000	9,000
Capital Outlay	0	1,000	1,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**84,775**	**100,928**	**114,000**
Unencumbered Cash Balance Dec 31	32,769	20,021	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	96,928	100,928	114,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,000
		Tax Required	85,670
	Delinquent Comp Rate:	1.0%	857
		Amount of 2025 Ad Valorem Tax	86,527

Adopted Budget

Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,023	50,012	33,961
Receipts:			
Ad Valorem Tax	44,476	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	36	0	
Motor Vehicle Tax		3,249	
Recreational Vehicle Tax		47	
16/20 M Vehicle Tax		507	
Commercial Vehicle Tax		109	
Watercraft Tax		37	
State Grants	2,410	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,922**	**3,949**	**0**
Resources Available:	**69,945**	**53,961**	**33,961**
Expenditures:			
Economic Development			
Personal Services	13,458	0	0
Contractual Services	5,562	0	0
Commodities	913	20,000	33,961
Cash Reserve (2026 column)		0	
Miscellaneous		0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,933**	**20,000**	**33,961**
Unencumbered Cash Balance Dec 31	50,012	33,961	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	45,000	27,416	33,961
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,961
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	171,938	22,237	25,987
Receipts:			
Ad Valorem Tax	932,303	879,485	xxxxxxxxxxxxxxxxxx
Delinquent Tax	15,236	9,434	9,452
Motor Vehicle Tax	70,673	68,130	65,944
Recreational Vehicle Tax	1,095	992	1,049
16/20 M Vehicle Tax	11,001	10,640	2,597
Commercial Vehicle Tax	2,659	2,288	12,137
Watercraft Tax		781	660
Windfarm PILOT	0	250,000	200,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,032,967**	**1,221,750**	**291,839**
Resources Available:	**1,204,905**	**1,243,987**	**317,826**
Expenditures:			
Employee Benefits			
Health Insurance	772,302	780,000	800,000
KPERS	217,899	225,000	230,000
Life Insurance	3,927	5,000	5,000
Social Security	164,438	170,000	185,000
Unemployment	1,893	3,000	3,000
Workmen's Compensation	22,209	35,000	40,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,182,668**	**1,218,000**	**1,263,000**
Unencumbered Cash Balance Dec 31	22,237	25,987	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,193,000	1,093,000	1,263,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,263,000
		Tax Required	945,174
	Delinquent Comp Rate:	1.0%	9,452
		Amount of 2025 Ad Valorem Tax	954,626

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,839	34,444	39,928
Receipts:			
Ad Valorem Tax	45,737	54,761	xxxxxxxxxxxxxxxxxx
Delinquent Tax	813	462	506
Motor Vehicle Tax	3,800	3,340	4,106
Recreational Vehicle Tax	59	49	65
16/20 M Vehicle Tax	643	522	162
Commercial Vehicle Tax	143	112	756
Watercraft Tax		38	41
Federal Grants	23,643	25,000	0
State Grants	13,149	10,000	0
Contract with Other Governments	7,046	7,500	0
Service Fees	35,492	20,000	20,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	79	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**130,604**	**121,784**	**25,636**
Resources Available:	**217,443**	**156,228**	**65,564**
Expenditures:			
Personal Services	123,780	75,000	77,500
Contractual Services	21,946	9,800	10,000
Commodities	37,273	30,500	27,700
Capital Outlay	0	1,000	1,000
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**182,999**	**116,300**	**116,200**
Unencumbered Cash Balance Dec 31	34,444	39,928	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	191,300	121,300	116,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,200
		Tax Required	50,636
	Delinquent Comp Rate:	1.0%	506
		Amount of 2025 Ad Valorem Tax	51,142

Elk County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	549	541	516
Receipts:			
Ad Valorem Tax	887	889	xxxxxxxxxxxxxxxxx
Delinquent Tax	17	9	9
Motor Vehicle Tax	71	63	67
Recreational Vehicle Tax	1	1	1
16/20 M Vehicle Tax	13	10	3
Commercial Vehicle Tax	3	2	12
Watercraft Tax		1	1
Interest on Idle Funds		0	
Neighborhood Revitalization Rebate		0	0
Miscellaneous		0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**992**	**975**	**93**
Resources Available:	**1,541**	**1,516**	**609**
Expenditures:			
Culture & Recreation			
Contractual Services	1,000	1,000	1,000
Cash Reserve (2026 column)	0	0	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,000**	**1,000**	**1,500**
Unencumbered Cash Balance Dec 31	541	516	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,500	1,500	1,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,500
		Tax Required	891
	Delinquent Comp Rate:	1.0%	9
		Amount of 2025 Ad Valorem Tax	900

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	390	0	1,588
Receipts:			
Ad Valorem Tax	34,456	35,177	xxxxxxxxxxxxxxxxx
Delinquent Tax	530	349	278
Motor Vehicle Tax	2,176	2,518	2,638
Recreational Vehicle Tax	34	37	42
16/20 M Vehicle Tax	390	393	104
Commercial Vehicle Tax	82	85	485
Watercraft Tax	0	29	26
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**37,668**	**38,588**	**3,573**
Resources Available:	**38,058**	**38,588**	**5,161**
Expenditures:			
Health			
Contractual Services (Four County Mental H	38,058	37,000	32,000
Cash Reserve (2026 column)	0	0	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**38,058**	**37,000**	**33,000**
Unencumbered Cash Balance Dec 31	0	1,588	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	42,000	39,000	33,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,000
		Tax Required	27,839
	Delinquent Comp Rate:	1.0%	278
		Amount of 2025 Ad Valorem Tax	28,117

Elk County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellecual Disability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	192	0	1,784
Receipts:			
Ad Valorem Tax	20,508	22,757	xxxxxxxxxxxxxxxxx
Delinquent Tax	390	207	209
Motor Vehicle Tax	1,668	1,497	1,706
Recreational Vehicle Tax	26	22	27
16/20 M Vehicle Tax	301	234	67
Commercial Vehicle Tax	63	50	314
Watercraft Tax		17	17
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,956**	**24,784**	**2,340**
Resources Available:	**23,148**	**24,784**	**4,124**
Expenditures:			
Health			
Contractual Services	23,148	23,000	23,000
Cash Reserve (2026 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**23,148**	**23,000**	**25,000**
Unencumbered Cash Balance Dec 31	0	1,784	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	26,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	20,876
	Delinquent Comp Rate:	1.0%	209
		Amount of 2025 Ad Valorem Tax	21,085

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,229	6,179	283
Receipts:			
Ad Valorem Tax	136,643	139,084	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,441	1,383	1,527
Motor Vehicle Tax	11,616	9,984	10,429
Recreational Vehicle Tax	180	145	166
16/20 M Vehicle Tax	1,781	1,559	411
Commercial Vehicle Tax	437	335	1,919
Watercraft Tax	0	114	104
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**153,098**	**152,604**	**14,556**
Resources Available:	**165,327**	**158,783**	**14,839**
Expenditures:			
Agriculture			
Personal Services	79,973	90,000	90,000
Contractual Services	26,257	16,000	17,500
Commodities	146,664	125,500	160,000
Reimbursed Expense	(101,746)	(73,000)	(100,000)
Road Equipment Reserve Fund	8,000	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**159,148**	**158,500**	**167,500**
Unencumbered Cash Balance Dec 31	6,179	283	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	168,500	160,500	167,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	167,500
		Tax Required	152,661
	Delinquent Comp Rate:	1.0%	1,527
		Amount of 2025 Ad Valorem Tax	154,188

Elk County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Service Program for the Eldery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	1,232
Receipts:			
Ad Valorem Tax	89,244	112,023	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,333	903	1,160
Motor Vehicle Tax	6,682	6,520	8,400
Recreational Vehicle Tax	104	95	134
16/20 M Vehicle Tax	949	1,018	331
Commercial Vehicle Tax	251	219	1,546
Watercraft Tax		75	84
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**98,563**	**120,853**	**11,655**
Resources Available:	**98,563**	**120,853**	**12,887**
Expenditures:			
Social Services for Aged and Poor			
Contractual Services	98,563	119,621	126,896
Cash Reserve (2026 column)	0	0	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**98,563**	**119,621**	**128,896**
Unencumbered Cash Balance Dec 31	0	1,232	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	100,892	121,621	128,896
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,896
		Tax Required	116,009
	Delinquent Comp Rate:	1.0%	1,160
		Amount of 2025 Ad Valorem Tax	117,169

Adopted Budget **Special Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,904	10,456	10,265
Receipts:			
Ad Valorem Tax	105,169	144,401	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,836	1,064	1,703
Motor Vehicle Tax	8,593	7,686	10,827
Recreational Vehicle Tax	133	112	172
16/20 M Vehicle Tax	1,564	1,200	426
Commercial Vehicle Tax	323	258	1,993
Watercraft Tax		88	108
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**117,618**	**154,809**	**15,229**
Resources Available:	**124,522**	**165,265**	**25,494**
Expenditures:			
Public Works			
Contractual Services	60,413	100,000	50,000
Commodities	53,653	55,000	145,750
Capital Outlay	0	0	
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**114,066**	**155,000**	**195,750**
Unencumbered Cash Balance Dec 31	10,456	10,265	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	245,750	155,000	195,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	195,750
		Tax Required	170,256
	Delinquent Comp Rate:	1.0%	1,703
		Amount of 2025 Ad Valorem Tax	171,959

Elk County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,263	16,483	7,762
Receipts:			
Ad Valorem Tax	51,067	45,626	xxxxxxxxxxxxxxxxxx
Delinquent Tax	542	517	574
Motor Vehicle Tax	2,442	3,731	3,421
Recreational Vehicle Tax	38	54	54
16/20 M Vehicle Tax	379	583	135
Commercial Vehicle Tax	92	125	630
Watercraft Tax	0	43	34
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,560**	**50,679**	**4,848**
Resources Available:	**62,823**	**67,162**	**12,610**
Expenditures:			
General Government			
Contractual Services	46,340	59,400	60,000
Cash Reserve (2026 column)	0	0	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**46,340**	**59,400**	**70,000**
Unencumbered Cash Balance Dec 31	16,483	7,762	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	55,000	69,400	70,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,000
		Tax Required	57,390
	Delinquent Comp Rate:	1.0%	574
		Amount of 2025 Ad Valorem Tax	57,964

Adopted Budget **Community Development & Business Resou**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,958	32,441	33,032
Receipts:			
Ad Valorem Tax	44,511	41,641	xxxxxxxxxxxxxxxxxx
Delinquent Tax	35	0	278
Motor Vehicle Tax	0	3,250	3,122
Recreational Vehicle Tax	0	47	50
16/20 M Vehicle Tax	0	507	123
Commercial Vehicle Tax	0	109	575
Watercraft Tax	0	37	31
State Grants	3,022	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**47,568**	**45,591**	**4,179**
Resources Available:	**50,526**	**78,032**	**37,211**
Expenditures:			
Culture & Recreation			
Personal Services		34,200	30,000
Contractual Services	16,506	4,800	31,000
Commodities	1,579	6,000	3,000
Capital Overlay	0	0	1,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,085**	**45,000**	**65,000**
Unencumbered Cash Balance Dec 31	32,441	33,032	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	45,000	49,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	27,789
	Delinquent Comp Rate:	1.0%	278
		Amount of 2025 Ad Valorem Tax	28,067

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alochol Program**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,004	1,800	5,025
Receipts:			
Local Alcoholic Liquor Tax	12,963	13,225	13,762
Interest on Idle Funds		0	
Miscellaneous		0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,963**	**13,225**	**13,762**
Resources Available:	**17,967**	**15,025**	**18,787**
Expenditures:			
Health			
Contractual Services	16,167	10,000	18,787
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,167**	**10,000**	**18,787**
Unencumbered Cash Balance Dec 31	1,800	5,025	0
2024/2025/2026 Budget Authority Amount:	16,167	20,564	18,787

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,004	1,800	5,025
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	12,963	13,225	13,762
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,963**	**13,225**	**13,762**
Resources Available:	**17,967**	**15,025**	**18,787**
Expenditures:			
Culture and Recreation			
Contractual Services	16,167	10,000	18,787
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,167**	**10,000**	**18,787**
Unencumbered Cash Balance Dec 31	1,800	5,025	0
2024/2025/2026 Budget Authority Amount:	16,167	20,564	18,787

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	147,692	136,755	116,755
Receipts:			
Emergency Telephone Tax	65,045	60,000	60,000
Interest on Idle Funds	868	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,913**	**60,000**	**60,000**
Resources Available:	**213,605**	**196,755**	**176,755**
Expenditures:			
Public Safety			
Contractual Services	76,481	75,000	75,000
Capital Outlay	369	5,000	101,755
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**76,850**	**80,000**	**176,755**
Unencumbered Cash Balance Dec 31	136,755	116,755	0
2024/2025/2026 Budget Authority Amount:	281,028	147,692	176,755

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,772	13,880	13,880
Receipts:			
Opioid Settlement	7,108	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,108**	**5,000**	**5,000**
Resources Available:	**13,880**	**18,880**	**18,880**
Expenditures:			
Health & Welfare			
Contractual Services	0	5,000	18,880
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**5,000**	**18,880**
Unencumbered Cash Balance Dec 31	13,880	13,880	0
2024/2025/2026 Budget Authority Amount:	0	16,772	18,880

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	68,784	69,059	55,647
Receipts:			
Ad Valorem Tax	151,137	151,914	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,606	1,493	1,493
Motor Vehicle Tax	8,457	7,947	8,186
Recreational Vehicle Tax	111	101	118
16/20M Vehicle Tax	1,844	1,824	2,265
Commercial Vehicle Tax	259	197	268
Watercraft Tax	0	112	100
In Lieu of Taxes	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	119	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**163,533**	**163,588**	**12,430**
Resources Available:	**232,317**	**232,647**	**68,077**
Expenditures:			
Public Safety			
Personal Services	31,157	32,000	33,000
Contractual Services	58,166	60,000	60,000
Commodities	38,935	50,000	50,000
Cpaital Outlay	35,000	35,000	74,375
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**163,258**	**177,000**	**217,375**
Unencumbered Cash Balance Dec 31	69,059	55,647	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	178,475	230,469	217,375
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	217,375
		Tax Required	149,298
	Delinquent Comp Rate:	1.0%	1,493
		Amount of 2025 Ad Valorem Tax	150,791

Elk County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Building		(2) Fund Name: Special Equipment Reserve		(3) Fund Name: Special Rural Fire Equipmen		(4) Fund Name: Motor Vehicle Operating		(5) Fund Name: County Treasurer's Technology		
Unencumbered Cash Balance Jan 1	1,880	Unencumbered Cash Balance Jan 1	173,139	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	456	Unencumbered Cash Balance Jan 1	4,440	Total 179,915
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Operating Transfers	0	Health Fund	40,000	Sale of Surplus Equipmer	5,000	State Grants	350	Officer Fees	827	
						Officer Fees	28,116			
						Miscellaneous	8			
Total Receipts	0	Total Receipts	40,000	Total Receipts	5,000	Total Receipts	28,474	Total Receipts	827	74,301
Resources Available:	1,880	Resources Available:	213,139	Resources Available:	5,000	Resources Available:	28,930	Resources Available:	5,267	254,216
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Contractual Services	28,519	Commodities	750	Personal Services	19,920	Capital Outlay	0	
						Contractual Services	6,349			
						Commodities	1,083			
						General Fund	456			
Total Expenditures	0	Total Expenditures	28,519	Total Expenditures	750	Total Expenditures	27,808	Total Expenditures	0	57,077
Cash Balance Dec 31	1,880	Cash Balance Dec 31	184,620	Cash Balance Dec 31	4,250	Cash Balance Dec 31	1,122	Cash Balance Dec 31	5,267	**197,139** **
										197,139 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Clerk Technology		Register of Deeds Technolog		Sheriff's Equipment Reserve		Road Equipment Reserve		FEMA		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,623	Cash Balance Jan 1	7,320	Cash Balance Jan 1	32,275	Cash Balance Jan 1	63,850	Cash Balance Jan 1	16	110,084
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	0	
Officer Fees	827	Officer Fees	3,310	Officer Fees	32,378	Noxious Weed Fund	8,000	Federal Grants	0	
						Road and Bridge Fund	35,000			
Total Receipts	827	Total Receipts	3,310	Total Receipts	32,378	Total Receipts	43,000	Total Receipts	0	79,515
Resources Available:	7,450	Resources Available:	10,630	Resources Available:	64,653	Resources Available:	106,850	Resources Available:	16	189,599
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Personal Services	6,121	Commodities	26,590	Contractual Services	60,000	Capital Outlay	0	
		Contractual Services	75							
Total Expenditures	0	Total Expenditures	6,196	Total Expenditures	26,590	Total Expenditures	60,000	Total Expenditures	0	92,786
Cash Balance Dec 31	7,450	Cash Balance Dec 31	4,434	Cash Balance Dec 31	38,063	Cash Balance Dec 31	46,850	Cash Balance Dec 31	16	**96,813** **
										96,813 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: Emergency Preparedness Planning Gran		(2) Fund Name: Diversion Fees		(3) Fund Name: Other Grants		(4) Fund Name: American Rescue Plan Act Gran		(5) Fund Name: Law Enforcement Tow and Storage Fun		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	27,359	Cash Balance Jan 1	58,632	Cash Balance Jan 1	10,691	Cash Balance Jan 1	10,995	107,677
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grants	6,864	Officer Fees	6,182	Federal grants	17,012	Federal Grants	0	Officer Fees	2,050	
				State Grants	6,471					
				Donations	1,430					
Total Receipts	6,864	Total Receipts	6,182	Total Receipts	24,913	Total Receipts	0	Total Receipts	2,050	40,009
Resources Available:	6,864	Resources Available:	33,541	Resources Available:	83,545	Resources Available:	10,691	Resources Available:	13,045	147,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	3,213	Contractual Services	4,334	Personal Services	1,020	Contractual Services	10,691	Contractual Services	2,925	
General Fund	3,651	Commodities	1,732	Contractual Services	20,665					
				Commodities	14,192					
				Reimbursed Expense	100					
Total Expenditures	6,864	Total Expenditures	6,066	Total Expenditures	35,977	Total Expenditures	10,691	Total Expenditures	2,925	62,523
Cash Balance Dec 31	0	Cash Balance Dec 31	27,475	Cash Balance Dec 31	47,568	Cash Balance Dec 31	0	Cash Balance Dec 31	10,120	**85,163** **
										85,163 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: rosecuting Attorney Trainin		(2) Fund Name: pecial Law Enforcement Tru		(3) Fund Name: Prosecuting Attorney Trust		(4) Fund Name: Seizure Trust		(5) Fund Name: Fish and Game Prosecuting Fe		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,185	Cash Balance Jan 1	8,353	Cash Balance Jan 1	1,346	Cash Balance Jan 1	1,218	Cash Balance Jan 1	175	14,277
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	299	Officer Fees	1,205	Licenses, Fees, and Permits		Officer Fees	0	Officer Fees	0	
				Officer Fees	0					
Total Receipts	299	Total Receipts	1,205	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,504
Resources Available:	3,484	Resources Available:	9,558	Resources Available:	1,346	Resources Available:	1,218	Resources Available:	175	15,781
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	382	Contractual Services	0	Contractual Services	969	Contractual Services	0	Contractual Services	0	
Total Expenditures	382	Total Expenditures	0	Total Expenditures	969	Total Expenditures	0	Total Expenditures	0	1,351
Cash Balance Dec 31	3,102	Cash Balance Dec 31	9,558	Cash Balance Dec 31	377	Cash Balance Dec 31	1,218	Cash Balance Dec 31	175	**14,430** **
										14,430 **

**Note: These two block figures should agree.

Elk County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rural Fire District Trust										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,790	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		9,790
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Investments	58									
Total Receipts	58	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	58
Resources Available:	9,848	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	9,848
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	9,848	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**9,848** **
										9,848 **

**Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Elk County

will meet on September 8, 2025 at 1:05 PM at Elk County Courthouse for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	91.897	Proposed Tax Rate	109.635

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Elk County
will meet on September 8, 2025 at 1:05 PM at Elk County Courthouse 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 and Revenue Neutral Rate.
Detailed budget information is available at Elk 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 for 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	1,988,673	9.295	1,991,689	8.037	2,065,586	926,229	25.017
Debt Service							
Road & Bridge	2,005,685	35.195	1,910,000	35.418	1,880,000	1,184,011	31.979
Ambulance	478,281	3.708	455,000	7.082	511,000	253,519	6.847
Conversation District	15,031	0.379	25,000	0.685	27,000	23,689	0.640
Direct Election	84,775	2.459	100,928	2.207	114,000	86,527	2.337
Economic Development	19,933	1.253	20,000		33,961		
Employee Benefits	1,182,668	26.274	1,218,000	24.396	1,263,000	954,626	25.784
Health	182,999	1.289	116,300	1.519	116,200	51,142	1.381
Historical Society	1,000	0.025	1,000	0.025	1,500	900	0.024
Mental Health	38,058	0.971	37,000	0.976	33,000	28,117	0.759
Intellecual Disability	23,148	0.578	23,000	0.632	25,000	21,085	0.569
Noxious Weed	159,148	3.851	158,500	3.858	167,500	154,188	4.165
Service Program for the Eld	98,563	2.515	119,621	3.108	128,896	117,169	3.165
Special Bridge	114,066	2.964	155,000	4.006	195,750	171,959	4.644
Special Liability	46,340	1.439	59,400	1.266	70,000	57,964	1.566
Community Development &	18,085	1.254	45,000	1.156	65,000	28,067	0.758
Special Alochol Program	16,167		10,000		18,787		
Special Parks and Recreatio	16,167		10,000		18,787		
Emergency Telephone Servi	76,850		80,000		176,755		
Opioid Settlement			5,000		18,880		
Non-Budgeted Funds-A	57,077						
Non-Budgeted Funds-B	92,786						
Non-Budgeted Funds-C	62,523						
Non-Budgeted Funds-D	1,351						
Non-Budgeted Funds-E	0						
Totals	6,779,374	93.449	6,540,438	94.371	6,930,602	4,059,191	109.635
						Revenue Neutral Rate **	*91.897*
Less: Transfers	87,107		0		0		
Net Expenditure	6,692,267		6,540,438		6,930,602		
Total Tax Levied	3,388,919		3,401,919		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	36,267,795		36,050,992		37,024,309		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	342,507	537,579	392,606
Total	342,507	537,579	392,606

*Tax rates are expressed in mills

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

Kerry E. Harrod
County Clerk

Elk County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 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 Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Elk County Rural Fire Distrixt N	163,258	5.000	177,000	5.000	217,375	150,791.000	4.908	*4.908*	30,725,225

*Tax rates are expressed in mills

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

Kerry E. Harrod
County Clerk

*Tax rates are expressed in mills

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

Niki Collier
County Clerk

Page No.

Less: Transfers	
Net Expenditures	
Total Tax Levied	
Assessed Valuation	

Outstanding Indebted
Jan 1,
G.O. Bonds
Revenue Bonds
Other
Lease Pur. Princ.
Total

*Tax rates are expre
**Revenue Neutral R

Kerry

PUBLIC NOTICE

Published in the Prairie Star on Aug. 7, 2025

State of Kansas
County
2026

Elk County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Elk County

will meet on September 8, 2025 at 1:05 PM at Elk County Courthouse 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 and Revenue Neutral Rate.

Detailed budget information is available at Elk 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 for 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	1,988,673	9.295	1,991,689	8.037	2,065,586	926,229	25.017
Debt Service							
Road & Bridge	2,005,685	35.195	1,910,000	35.418	1,880,000	1,184,011	31.979
Ambulance	478,281	3.708	455,000	7.082	511,000	253,519	6.847
Conversation District	15,031	0.329	25,000	0.685	27,000	23,689	0.640
Direct Election	84,775	2.459	100,928	2.207	114,000	86,527	2.337
Economic Development	19,933	1.253	20,000		33,961		
Employee Benefits	1,182,668	26.274	1,218,000	24.396	1,263,000	954,626	25.784
Health	182,999	1.289	116,300	1.519	116,200	51,142	1.381
Historical Society	1,000	0.025	1,000	0.025	1,500	900	0.024
Mental Health	38,058	0.971	37,000	0.976	33,000	28,117	0.759
Intellectual Disability	23,148	0.578	23,000	0.632	25,000	21,085	0.569
Noxious Weeds	159,148	3.851	158,500	3.858	167,500	154,188	4.165
Service Program for the Eld	98,563	2.515	119,621	3.108	128,896	117,169	3.165
Special Bridge	114,066	2.964	155,000	4.006	195,750	171,959	4.644
Special Liability	46,340	1.439	59,400	1.266	70,000	57,964	1.566
Community Development A	18,085	1.254	45,000	1.156	65,000	28,067	0.758
Special Alcohol Program	16,167		10,000		18,787		
Special Parks and Recreatio	16,167		10,000		18,787		
Emergency Telephone Serv	76,850		80,000		176,755		
Opioid Settlement			5,000		18,880		
Not Budgeted Funds A	57,077						
Not Budgeted Funds B	92,786						
Not Budgeted Funds C	62,523						
Not Budgeted Funds D	1,351						
Not Budgeted Funds E	0						
Totals	6,779,374	93.449	6,540,438	94.371	6,930,602	4,059,191	109.635
						Revenue Neutral Rate **	91.897
Less: Transfers	87,107		0		0		
Net Expenditures	6,692,267		6,540,438		6,930,602		
Total Tax Levied	5,388,919		3,401,919		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	36,267,795		36,050,992		37,024,309		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	342,507	537,579	392,606
Total	342,507	537,579	392,606

*Tax rates are expressed in mills

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

Kerry B. Harrod
County Clerk

A

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Thursday,
Monday, Aug.
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Wednesda

Central at
Thursday, Aug

Saturday, Aug.
Cookout/Mee
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