State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Greenfield Cemetery

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	18,950	✓ 15,937	5.154
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	18,950	15,937	5.154
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			3,092,455
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.873
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

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

Attest: Sept 22, 2025

County Clerk

Governing Body

CPA Summary

PRAIRIE STAR

P.O. Box 417 • 102 E. Main
Sedan, KS 67361 • (620) 725-3176

AFFIDAVIT OF PUBLICATION

Jenny Diveley of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Prairie Star
P.O. Box 417 • Sedan, KS 67361

a weekly newspaper in the state of Kansas at 102 E. Main, Sedan, Kansas, 67361, and of general circulation in Chautauqua and Elk counties and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Publication printed in the regular issue of said newspaper for 1 consecutive weeks, with the first publication being made on July 3, 2025, with subsequent publication being made on the following dates:

None

The affidavit further says that he or she has personal knowledge of the statements above set forth and that they are true.

Jenny Diveley
Signature

State of Kansas, Chautauqua County

Subscribed and sworn to before me

this 3rd **day of** July, 2025.

Roselyn D. Sweaney
Notary Public

NOTARY PUBLIC - State of Kansas
ROSELYN D. SWEANEY
My Appt. Exp. 9/9/2028

Resolution No. 1

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

WHEREAS, the Revenue Neutral Rate for the Greenfield Cemetery was calculated as 1.873 mills by the Elk County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Greenfield Cemetery :

The Greenfield Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.873 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 11 day of 2025 (month and year) and SIGNED by the Governing Body.

Byrdee Miller
Don Conklin
Russell Brown
Keto Kill
Beth Moore

Attested: Keto Kill

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Byrdee Miller	✓		
Don Conklin	✓		
Russell Brown	✓		
Keto Kill	✓		
Beth Moore	✓		
Total			

Attested: 5

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Greenfield Cemetery
Elk County
will meet on September 11, 2025 at 7:00 PM at Grenola Public Library, 205 S Main Street 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 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 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	16,811	4.372	18,450	1.927	18,950	15,937	5.154
Donations	2,023						
Totals	18,834	4.372	18,450	1.927	18,950	15,937	5.154
						*Revenue Neutral Rate***	*1.873*
Less: Transfers	0		0		0		
Net Expenditures	18,834		18,450		18,950		
Total Tax Levied	13,030		5,789		xxxxxxxxxxxxxxx		
Assessed Valuation	2,980,536		3,005,180		3,092,455		

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

Byrdee Miller

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Greenfield Cemetery, HEREBY NOTIFIES THE Elk 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 5.154. The date of our hearing is September 11, 2025 at 7:00 PM and will be held at Grenola Public Library, 205 S Main Street, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the 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)

Byrdee Miller

Clerk or Officer of Governing Body

Greenfield Cemetery
Elk 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	5.789	396	3	193	0	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5.789	396	3	193	0	7

County Treas Motor Vehicle Estimate 396

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 193

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 7

MVT Factor 0.06841

RVT Factor 0.00052

16/20M Factor 0.03334

Comm Veh Factor 0.00000

Watercraft Factor 0.00121

2026

Greenfield Cemetery
Elk 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
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.

Greenfield Cemetery
Elk 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
None							
			Total	**0**	**0**	**0**	**0**

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

Greenfield Cemetery
Elk County

State of Kansas
2026
Special District

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	14,048	11,868	2,414
Receipts:			
Ad Valorem Tax	14,311	5,789	xxxxxxxxxxxxxxxxx
Delinquent Tax		1,000	
Motor Vehicle Tax		769	396
Recreational Vehicle Tax		8	3
16/20M Vehicle Tax		206	193
Commercial Vehicle Tax		32	0
Watercraft Tax		17	7
LAVTR			0
Sale of Lots	320		
Memorials		1,175	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**14,631**	**8,996**	**599**
Resources Available:	**28,679**	**20,864**	**3,013**
Expenditures:			
Operations	1,165	1,500	2,000
Mowing	14,725	16,000	16,000
Insurance	700	700	700
Fence Expenses			
Budget & Publications	221	250	250
Flag Holders			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**16,811**	**18,450**	**18,950**
Unencumbered Cash Balance Dec 31	11,868	2,414	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	24,211	18,950	18,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,950
		Tax Required	15,937
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	15,937

CPA Summary

Greenfield Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Donations			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	15,234	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		15,234
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	656									
Donations	1,025									
Total Receipts	1,681	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,681
Resources Available:	16,915	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	16,915
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Gravel	1,420									
Elk Co Roads	603									
Total Expenditures	2,023	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,023
Cash Balance Dec 31	14,892	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	14,892 **
										14,892 **

** Note: These two block figures should agree.

CPA Summary

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Greenfield Cemetery
Elk County
will meet on September 11, 2025 at 7:00 PM at Grenola Public Library, 205 S Main Street 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 Elk County Clerk's office and will be available at this hearing.

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General	16,811	4.372	18,450	1.927	18,950	15,937	5.154
Donations	2,023						
Totals	18,834	4.372	18,450	1.927	18,950	15,937	5.154
						*Revenue Neutral Rate**	1.873
Less: Transfers	0		0		0		
Net Expenditures	18,834		18,450		18,950		
Total Tax Levied	13,030		5,789		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,980,536		3,005,180		3,092,455		

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

Byrdee Miller

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

NOTICE OF BUDGET HEARING

The governing body of
Longton Cemetery
Elk County
will meet on August 17, 2025 at 7:00 PM. at Longton City Building, 404 Kansas, Longton for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 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 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	6,587	2.190	26,308	2.097	29,519	6,543	1.992
Totals	6,587	2.190	26,308	2.097	29,519	6,543	1.992
						*Revenue Neutral Rate**	1.993
Less: Transfers	0		0		0		
Net Expenditures	6,587		26,308		29,519		
Total Tax Levied	6,543		6,543		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,988,581		3,120,516		3,285,002		

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

Erin Kill