State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
Oak Valley 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	17,387	5,183	✓
Debt Service	10-113				
Totals		xxxxxxxxxx	17,387	5,183	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 0.897

Assisted by:
Carolyn Brock

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

Attest: Aug 24th, 2023
County Clerk

Governing Body

CPA Summary

Resolution No. 1

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

WHEREAS, the Revenue Neutral Rate for the Oak Valley Cemetery was calculated as 0.897 mills by the Elk County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Oak Valley Cemetery 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, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Oak Valley 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 Oak Valley Cemetery :

The Oak Valley Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.897 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 23 day of Aug, 2023 (month and year) and SIGNED by the Governing Body.

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Chris Nichols	X		
Randy Dowell	X		
Total			

Attested: _____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Oak Valley Cemetery
Elk County
will meet on August 23, 2023 at 7:00 PM at Chris Nichols residence, 2965 HWY 160, Elk City 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,176	1.517	8,750	0.930	17,387	5,183	0.897
Totals	3,176	1.517	8,750	0.930	17,387	5,183	0.897
						*Revenue Neutral Rate***	*0.897*
Less: Transfers	0		0		0		
Net Expenditures	3,176		8,750		17,387		
Total Tax Levied	5,183		5,183		xxxxxxxxxxxxxxxx		
Assessed Valuation	3,417,230		5,573,802		5,779,698		

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

Chris Nichols

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Oak Valley Cemetery, HEREBY NOTIFIES THE Elk County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0.897. The date of our hearing is August 23, 2023 at 7:00 PM and will be held at Chris Nichols residence, 2965 HWY 160, Elk City, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023_.

WITNESS my hand and official seal on _____, 2023

(Seal)

_____
Clerk or Officer of Governing Body

Oak Valley Cemetery
Elk County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,183	130	3	47	0	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,183	130	3	47	0	2

County Treas Motor Vehicle Estimate 130

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 47

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.02508

RVT Factor 0.00058

16/20M Factor 0.00907

Comm Veh Factor 0.00000

Watercraft Factor 0.00039

2024

Oak Valley Cemetery
Elk County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Oak Valley Cemetery
Elk County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
None							
			Total	**0**	**0**	**0**	**0**

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

Oak Valley Cemetery
Elk County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2024
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,948	15,331	12,012
Receipts:			
Ad Valorem Tax	5,333	5,183	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		195	130
Recreational Vehicle Tax		4	3
16/20M Vehicle Tax		37	47
Commercial Vehicle Tax			0
Watercraft Tax		2	2
LAVTR			0
Sale of Lots	100		
Donations	100		
Markings			
Interest on Idle Funds	26	10	10
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,559**	**5,431**	**192**
Resources Available:	**18,507**	**20,762**	**12,204**
Expenditures:			
Operations	65	2,000	2,000
Mowing	2,925	4,500	4,500
Budget & Publications	186	250	250
Stone Maintenance		2,000	2,000
Tree Removal			1,500
Fencing			
Capital Outlay			7,137
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,176**	**8,750**	**17,387**
Unencumbered Cash Balance Dec 31	15,331	12,012	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	14,847	17,476	17,387
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,387
		Tax Required	5,183
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	5,183

CPA Summary

State of Kansas
2024 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Oak Valley Cemetery

Elk County

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BUDGET SUMMARY

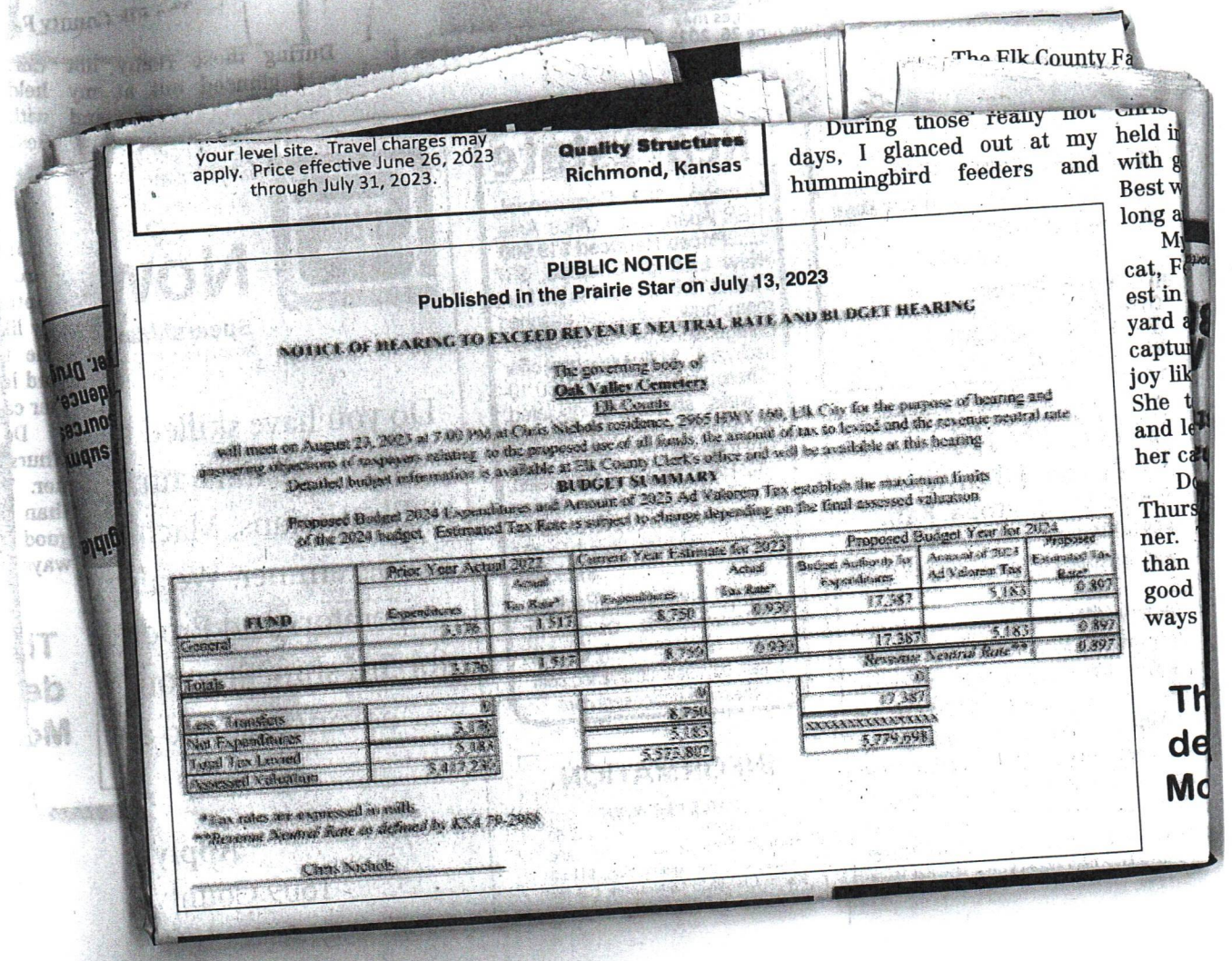
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***Revenue Neutral Rate as defined by KSA 79-2988*

Chris Nichols



your level site. Travel charges may apply. Price effective June 26, 2023 through July 31, 2023.

Quality Structures
Richmond, Kansas

The Elk County Fa

During those really hot days, I glanced out at my hummingbird feeders and

held in with g Best w long a

My cat, F est in yard a captur joy lik She t and le her ca

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PUBLIC NOTICE
Published in the Prairie Star on July 13, 2023

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Elk County

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Assessed Valuation							

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

Chris Nichols