State of Kansas
Special District

2022

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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	14,847	5,183	✓
Debt Service	10-113				
Totals		xxxxxxxxxx	14,847	5,183	
Budget Summary		6			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Carolyn Brock

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

Attest: 9-20, 2021

County Clerk

Governing Body

CPA Summary

Resolution No. 21-01

A RESOLUTION OF THE OAK VALLEY CEMETERY, KANSAS TO LEVY A PROPERTY TAX TATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the OAK VALLEY CEMETERY was calculated as 1.225 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 September 12, 2021 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 TY THE GOVERNING BODY OF THE OAK VALLEY CEMETERY :

The OAK VALLEY CEMETERY shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.225 mills.

This ordinance shall take effect and be n force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

Adopted this 12th day of Sept, 2021 by the OAK VALLEY CEMETERY governing body, ELK COUNTY, Kansas

Kandy Powell

Thera Bowman

Carol Barnaby

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

The governing body of
Oak Valley Cemetery
Elk County

will meet on September 12, 2021 at 7:00 PM at Barnaby residence, 2884 Flint, Longton for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Elk County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	4,462	1.147	6,200	1.241	14,847	5,183	1.517
Totals	4,462	1.147	6,200	1.241	14,847	5,183	1.517
*Revenue Neutral Rate***							*1.225*
Less: Transfers	0		0		0		
Net Expenditures	4,462		6,200		14,847		
Total Tax Levied	4,106		4,183		xxxxxxxxxxxxxxx		
Assessed Valuation	3,582,731		3,372,310		3,417,230		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Caryl Barnaby
Treasurer

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;

—X— Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.225. The date of our hearing is September 12, 2021 at 7:00 PM and will be held at 2884 Flint in Longton, 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, 2021.

WITNESS my hand and official seal on 6-23, 2021.

(Seal)

Caryl Barnaby
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5:00 PM on July 20, Otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Oak Valley Cemetery
Elk County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,183	168	4	40	0	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,183	168	4	40	0	2

County Treas Motor Vehicle Estimate 168

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 40

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.04016

RVT Factor 0.00096

16/20M Factor 0.00956

Comm Veh Factor 0.00000

Watercraft Factor 0.00048

2022

Oak Valley Cemetery
Elk County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	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 2021 and/or 2022 from a non-budgeted fund.

Oak Valley Cemetery
Elk County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
None							
			Total	**0**	**0**	**0**	**0**

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

Oak Valley Cemetery
Elk County

State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,845	11,193	9,415
Receipts:			
Ad Valorem Tax	4,295	4,183	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		156	168
Recreational Vehicle Tax		3	4
16/20M Vehicle Tax		43	40
Commercial Vehicle Tax			0
Watercraft Tax		2	2
LAVTR			0
Sale of Lots	450	0	
Donations			
Markings	50		
Interest on Idle Funds	15	35	35
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,810**	**4,422**	**249**
Resources Available:	**15,655**	**15,615**	**9,664**
Expenditures:			
Operations		1,000	2,000
Mowing	2,575	3,500	3,500
Budget & Publications	187	200	200
Stone Maintenance			2,000
Tree Removal	1,700	1,500	1,500
Fencing			
Capital Outlay			5,647
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,462**	**6,200**	**14,847**
Unencumbered Cash Balance Dec 31	11,193	9,415	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	10,317	13,341	14,847
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,847
		Tax Required	5,183
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	5,183

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