State of Kansas
Special District
2026

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 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	19,681	✓ 5,183	1.144
Debt Service	10-113				
Totals		XXXXXXXXXX	19,681	5,183	1.144
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					4,531,271
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.144
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

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

Attest: Sept. 8, 2025
County Clerk

Chris L. Nichols
Governing Body

CPA Summary

The governing body of

Oak Valley Cemetery

Elk County

will meet on August 26, 2025 at 6:00 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 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	4,411	0.897	10,750	1.172	19,681	5,183	1.144
Totals	4,411	0.897	10,750	1.172	19,681	5,183	1.144
						*Revenue Neutral Rate***	*1.144*
Less: Transfers	0		0		0		
Net Expenditures	4,411		10,750		19,681		
Total Tax Levied	5,183		5,183		xxxxxxxxxxxxxxx		
Assessed Valuation	5,782,138		4,422,745		4,531,271		

*Tax rates are expressed in mills.

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

Chris Nichols

Notice of Revenue Neutral Rate Intent

2026

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

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.144. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXX 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 6/25, 2025.

(Seal)

Clerk or Officer of ~~Governing Body~~

Oak Valley 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	5,183	169	4	24	0	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,183	169	4	24	0	1

County Treas Motor Vehicle Estimate 169

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 24

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1

MVT Factor 0.03261

RVT Factor 0.00077

16/20M Factor 0.00463

Comm Veh Factor 0.00000

Watercraft Factor 0.00019

2026

Oak Valley 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.

Oak Valley 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.

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

State of Kansas
2026
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,562	19,615	14,250
Receipts:			
Ad Valorem Tax	5,358	5,183	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		122	169
Recreational Vehicle Tax		3	4
16/20M Vehicle Tax		25	24
Commercial Vehicle Tax			0
Watercraft Tax		2	1
LAVTR			0
Sale of Lots			
Donations			
Markings			
Interest on Idle Funds	106	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,464**	**5,385**	**248**
Resources Available:	**24,026**	**25,000**	**14,498**
Expenditures:			
Operations	350	2,000	2,000
Mowing	2,250	4,500	4,500
Insurance		500	500
Budget & Publications	221	250	250
Stone Maintenance			2,000
Tree Removal	1,590	3,500	1,500
Fencing			
Capital Outlay			8,931
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,411**	**10,750**	**19,681**
Unencumbered Cash Balance Dec 31	19,615	14,250	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	17,387	21,682	19,681
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,681
		Tax Required	5,183
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,183

CPA Summary

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

Erin Kill

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

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Elk County
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Chris Nichols