State of Kansas
Special District
2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	21,682	5,183	✓ 1.172
Debt Service	10-113				
Totals		xxxxxxxxxx	21,682	5,183	1.172
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			4,422,745
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 1.173

Assisted by:
Carolyn Brock

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

Treasurer
Chris L. Nichols

Attest: Oct. 1, 2024
County Clerk

Governing Body

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Oak Valley Cemetery
Elk County
will meet on August 9, 2024 at 6:30 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,318	0.930	7,600	0.897	21,682	5,183	1.172
Totals	2,318	0.930	7,600	0.897	21,682	5,183	1.172
						*Revenue Neutral Rate***	*1.173*
Less: Transfers	0		0		0		
Net Expenditures	2,318		7,600		21,682		
Total Tax Levied	5,183		5,183		xxxxxxxxxxxxxxx		
Assessed Valuation	5,573,802		5,782,138		4,422,745		

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

Chris Nichols
Treasurer

Notice of Revenue Neutral Rate Intent

2025

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 1.172. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

XXXX 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, 2024.

WITNESS my hand and official seal on 6/26, 2024.

(Seal)

Clerk or Officer of Governing Body

Oak Valley Cemetery
Elk County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,183	122	3	25	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	122	3	25	0	2

County Treas Motor Vehicle Estimate 122

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 25

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.02354

RVT Factor 0.00058

16/20M Factor 0.00482

Comm Veh Factor 0.00000

Watercraft Factor 0.00039

2025

Oak Valley Cemetery
Elk County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Oak Valley Cemetery
Elk County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
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
2025
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,331	18,562	16,337
Receipts:			
Ad Valorem Tax	5,458	5,183	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		130	122
Recreational Vehicle Tax		3	3
16/20M Vehicle Tax		47	25
Commercial Vehicle Tax			0
Watercraft Tax		2	2
LAVTR			0
Sale of Lots			
Donations			
Markings			
Interest on Idle Funds	91	10	10
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,549**	**5,375**	**162**
Resources Available:	**20,880**	**23,937**	**16,499**
Expenditures:			
Operations	35	1,000	2,000
Mowing	2,100	4,500	4,500
Insurance		350	500
Budget & Publications	183	250	250
Stone Maintenance			2,000
Tree Removal		1,500	1,500
Fencing			
Capital Outlay			10,932
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,318**	**7,600**	**21,682**
Unencumbered Cash Balance Dec 31	18,562	16,337	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	17,476	17,387	21,682
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,682
		Tax Required	5,183
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,183

CPA Summary

PUBLIC NOTICE
Published in the Prairie Star on July 4, 2024

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Elk County

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Chris Nichols
Treasurer