State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Woodson County, State of Kansas
We, the undersigned, officers of
Toronto 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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.**				4.620
General	17-1330	5	31,759	13,119	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	31,759	13,119	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			2,839,910
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 4.620

Assisted by:
Carolyn Brock

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

Steven K Adams
Brent W. Dyer

Attest: _____, 2024

Governing Body

County Clerk

CPA Summary

Toronto Cemetery
Woodson 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	13.119	11.189	29	225	3	18
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	13.119	11.189	29	225	3	18

County Treas Motor Vehicle Estimate 11.189

County Treas Recreational Vehicle Estimate 29

County Treas 16/20M Vehicle Estimate 225

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 18

MVT Factor 0.85289

RVT Factor 0.00221

16/20M Factor 0.01715

Comm Veh Factor 0.00023

Watercraft Factor 0.00137

2025

Toronto Cemetery
Woodson 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.

Toronto Cemetery
Woodson 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*

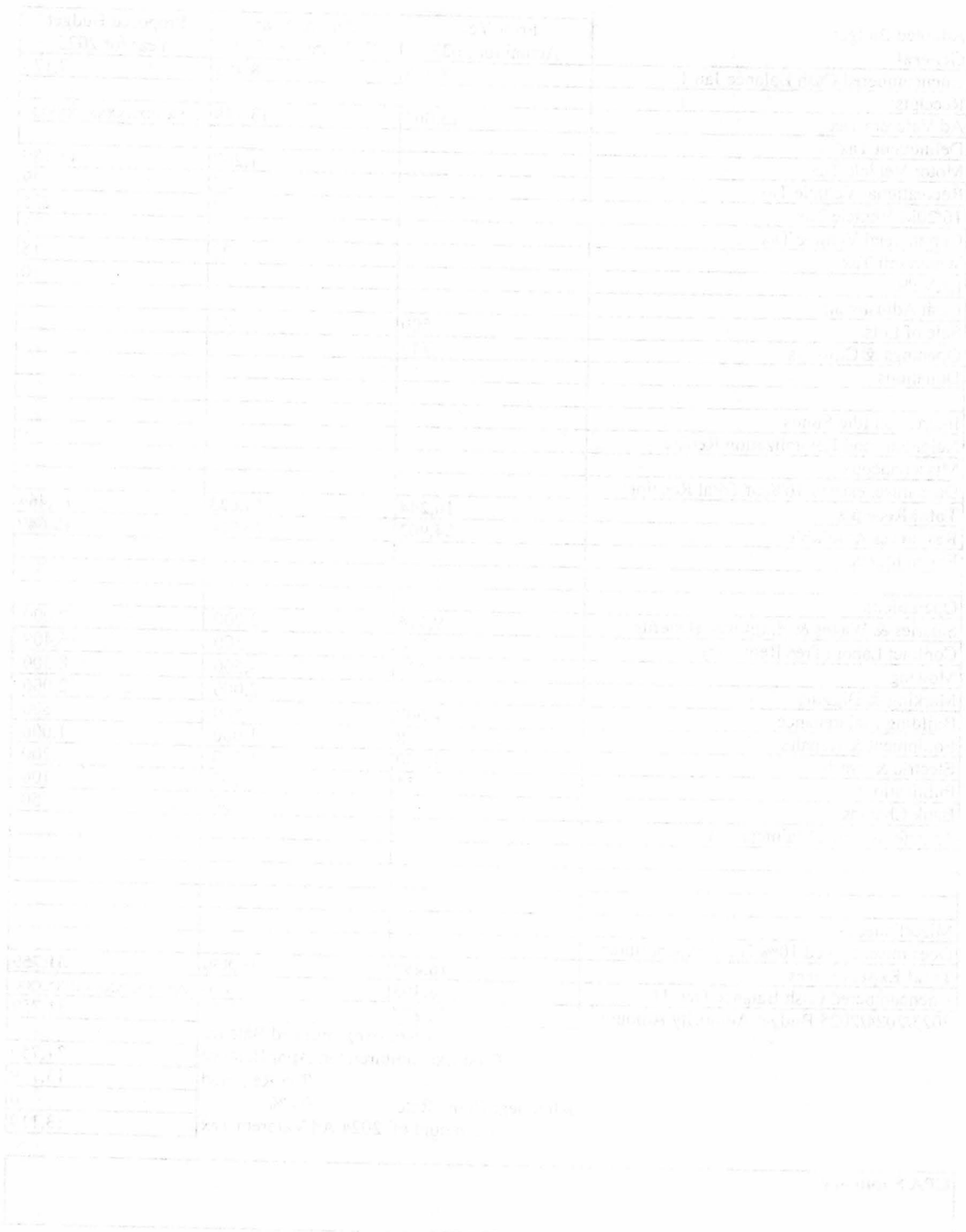
Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

Toronto Cemetery
Woodson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,658	8,403	7,176
Receipts:			
Ad Valorem Tax	15,004	13,119	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,267	11,189
Recreational Vehicle Tax		27	29
16/20M Vehicle Tax		188	225
Commercial Vehicle Tax			3
Watercraft Tax		22	18
LAVTR			0
Cash Adjustment			
Sale of Lots	500		
Openings & Closings	740		
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**16,244**	**14,623**	**11,464**
Resources Available:	**24,902**	**23,026**	**18,640**
Expenditures:			
Operatiions			
Salaries & Wages & Employee Benefits	9,716	2,000	2,000
Contract Labor (Tree Removal)	380	500	16,409
Mowing	3,153	8,500	8,500
Marking & Digging		2,000	2,000
Building Maintenance	1,608	500	500
Equipment & Repairs	408	1,000	1,000
Electric & Trash	1,180	1,200	1,200
Publications	54	100	100
Bank Charges		50	50
Transfer to Trust/Maintenance			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**16,499**	**15,850**	**31,759**
Unencumbered Cash Balance Dec 31	8,403	7,176	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	22,277	20,717	31,759
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	31,759
		Tax Required	13,119
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	13,119

CPA Summary



Toronto Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Maintenance & Trust Fun		0		0		0		0		
Unencumbered Cash Balance Jan 1	12,546	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 12,546
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	12.546	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,546
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	12,546	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,546 **
										12,546 **

** Note: These two block figures should agree.

CPA Summary



State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of
Toronto Cemetery
Woodson County
will meet on August 13, 2024 at 11:00 AM at Toronto Senior Center, 108 W Main Street, Toronto 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 Woodson 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	16,499	5.103	15,850	5.103	31,759	13,119	4.620
Maintenance/Trust							
Totals	16,499	5.103	15,850	5.103	31,759	13,119	4.620
						*Revenue Neutral Rate***	*4.620*
Less: Transfers	0		0		0		
Net Expenditures	16,499		15,850		31,759		
Total Tax Levied	13,119		13,119		xxxxxxxxxxxxxxx		
Assessed Valuation	2,570,984		2,764,566		2,839,910		

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

Diane Ludwig,,

State of Kansas
Special District
2025

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Toronto Cemetery
Woodson County

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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**

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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
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			Total	**0**	**0**	**0**	**0**

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Toronto Cemetery
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CPA Summary

Toronto Cemetery

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2025

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Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,546	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		12,546
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	12,546	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,546
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
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Assessed Valuation	2,570,984		2,764,566		2,839,910		

*Tax rates are expressed in mills.

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

Diane Ludwig,,

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF Toronto Cemetery, HEREBY NOTIFIES THE Woodson 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 4.62. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

XXX 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 _____, 2024.

(Seal)

Clerk or Officer of Governing Body