State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
I.O.O.F. Cemetery District #11
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	30,282	10,549	1.681
Debt Service	10-113				
Totals		xxxxxxxx	30,282	10,549	1.681
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Washington County	4738939
Clay	1536427
0	
0	
0	
Nov 1, 2024 Total Assessed Valuation	6,275,366

Revenue Neutral Rate	1.682
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: July 29, 2024

County Clerk

Governing Body

CPA Summary

I.O.O.F. Cemetery District #11
Washington 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	10,549	1,353	16	33	127	6
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,549	1,353	16	33	127	6

County Treas Motor Vehicle Estimate 1,353

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 33

County Treas Commercial Vehicle Tax Estimate 127

County Treas Watercraft Tax Estimate 6

MVT Factor 0.12826

RVT Factor 0.00152

16/20M Factor 0.00313

Comm Veh Factor 0.01204

Watercraft Factor 0.00057

2025

I.O.O.F. Cemetery District #11
Washington 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
	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.

I.O.O.F. Cemetery District #11
Washington 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
				Total	**0**	**0**	**0**

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

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	9,485	14,239	18,198
Receipts:			
Ad Valorem Tax	11,241	10,549	xxxxxxxxxxxxxxx
Delinquent Tax	103		
Motor Vehicle Tax	774	1,290	1,353
Recreational Vehicle Tax	11	10	16
16/20M Vehicle Tax	15	16	33
Commercial Vehicle Tax	34	119	127
Watercraft Tax	3	5	6
In Lieu of Taxes (IRB)			
Interest on Idle Funds	14		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,195**	**11,989**	**1,535**
Resources Available:	**21,680**	**26,228**	**19,733**
Expenditures:			
Insurance	1,085	1,200	1,200
Box rent	25	30	30
Mower	3,399		
Repairs	926	1,000	2,000
Labor	2,000	4,000	5,000
Treatment for moles		1,200	1,200
Stone repairs			
Fuel		600	600
New Improvements			20,252
Cash Forward (2025 column)			
Miscellaneous	6		
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**7,441**	**8,030**	**30,282**
Unencumbered Cash Balance Dec 31	14,239	18,198	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	26,548	22,272	30,282
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,282
		Tax Required	10,549
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	10,549

CPA Summary

Published in the Washington County News on Thursday, August 1, 2024

NOTICE OF BUDGET HEARING

The governing body of

Washington County

will meet on August 12 at 10:00 AM at Washington County Courthouse - Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Washington 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 for 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	7,432,162	32.926	8,525,731	45.913	9,023,926	6,601,141	41.640
Debt Service							
Road & Bridge	3,044,358	19.321	4,195,333	4.724	4,955,800	183,720	1.159
Noxious Weed	261,562	1.500	295,000	1.499	334,500	73,057	0.461
County Health	416,128	0.971	364,500	0.648	430,500	241,534	1.524
Vegetation Management	5,886		10,000		101,350		
Special Bridge	543,874						
Emergency 911	100				7,659		
Wireless 911	17,495		10,000		62,918		
Washington County 911	43,638		80,000		166,718		
Special Alcohol & Drug P	3,948		4,600		8,346		
Special Parks & Recreatio			10,000		27,610		
Tourist & Promotion	13,418		15,000		33,112		
Non-Budgeted Funds-A	1,028,560						
Non-Budgeted Funds-B	72,171						
Non-Budgeted Funds-C	14,225						
Non-Budgeted Funds-D	778,861						
Non-Budgeted Funds-E							
Totals	13,676,386	54.918	13,510,164	52.784	15,127,439	7,099,452	44.784
					Revenue Neutral Rate **		*51.930*
Less: Transfers	1,378,576		604,000		754,000		
Net Expenditure	12,297,810		12,906,164		14,373,439		
Total Tax Levied	8,233,144		8,232,258		xxxxxxxxxxxxxxxxx		
Assessed Valuation	149,903,364		155,961,112		158,527,181		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	6,965,000	6,715,000	6,390,000
Other	0	0	0
Lease Pur. Princ.	0	0	352,415
Total	6,965,000	6,715,000	6,742,415

*Tax rates are expressed in mills

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

Diana L Svanda
County Clerk

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
FIRE DISTRICT #3	37,759	1.648	47,183	2.149	47,453	46,000	2.139	2.139	21,505,988
FIRE DISTRICT #4	35,123	1.313	19,550	1.307	56,347	38,466	1.281	1.281	29,909,247
FIRE DISTRICT #6	19,154	2.151	12,700	2.105	38,369	17,896	2.079	2.079	8,607,986
FIRE DISTRICT #7	13,158	1.840	9,377	1.705	16,499	12,753	1.757	1.757	7,257,152
FIRE DISTRICT #8	13,145	1.714	16,821	2.249	17,497	16,554	2.292	2.292	7,222,646
FIRE DISTRICT #9	47,747	2.339	31,552	2.198	30,997	30,386	2.180	2.180	13,938,868
FIRE DISTRICT #10	45,050	1.469	44,085	1.451	43,591	43,690	1.447	1.447	30,183,791
MORROWVILLE CEM #1	4,612	1.401	3,385	1.321	4,408	4,077	1.359	1.359	2,999,872
FAIRFIELD CEM #2	930	1.640	6,800	1.448	20,652	2,771	1.481	1.481	1,871,017
HICKORY GROVE CEM #4	4,740	2.535	23,614	3.500	10,185	5,832	2.521	2.521	2,313,423
MARASKA CEM #5	4,278	1.421	5,500	1.389	24,056	5,500	1.430	1.430	3,845,071
GREENFIELD CEM #6	3,760	1.074	5,095	1.232	5,249	4,500	1.241	1.241	3,625,301
VINING CEM #7	0.054	2.757	9,300	2.530	12,824	9,619	2.615	2.615	3,676,281
ENSDALE FRIENDS CEM #	2,460	2.446	7,600	2.409	27,670	4,998	2.509	2.325	2,078,803
REITER CEM #10	1,655	0.476	2,500	0.495	4,117	1,367	0.504	0.504	2,712,161
I.O.O.F. CEM #11	7,441	1.786	8,030	1.722	30,282	10,549	1.682	1.682	8,272,387
RUSCO CEM #12	3,268	1.534	1,975	1.463	3,652	2,445	1.530	1.530	1,598,289
SIMMONS CEM #13	800	0.223	1,000	0.229	27,469	1,004	0.236	0.236	6,795,237
STATE LAKE CEM #14	875	0.350	700	0.347	874	639	0.343	0.343	1,868,124
CONSOLIDATED CEM #15	8,795	1.310	16,142	1.309	15,489	13,227	1.310	1.310	10,096,918
CONSOLIDATED CEM #16	9,864	1.936	12,296	1.775	10,807	7,677	1.766	1.766	4,347,248
CONSOLIDATED CEM #17	550	0.057	500	0.060	3,424	750	0.060	0.060	11,954,227
CONSOLIDATED CEM #18	2,500	1.390	3,000	1.384	27,008	4,687	1.444	1.444	3,246,367
CONSOLIDATED CEM #19	1,280	0.450	3,518	0.431	5,331	1,235	0.445	0.445	2,774,534
DRY CREEK WS #57	621	0.448	6,775	0.410	15,129	1,196	0.423	0.423	2,828,209

*Tax rates are expressed in mills

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

Diana L Svanda
County Clerk

I.O.O.F. Cemetery District #11 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 6,272,387

Valuation Factor: 6,272.387

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.