State of Kansas
Special District
2022

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 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	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2022		2			
Allocation MVT, RVT,16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	**K.S.A.**				
General	17-1330	6	20,820	13,119	5.539
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	20,820	13,119	5.539
Budget Summary		7			County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?				No	Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka KS 66611-1216
Email:
brockck@sbcglobal.net

Steven K Adams
Diane Ludwig

Attest: 8/31/ , 2021
Tish Bergh
County Clerk

Governing Body

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

The governing body of
Toronto Cemetery
Woodson County
will meet on August 31, 2021 at 10:00 AM at Woodson County Clerk's office 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 proposes use of all funds
Detailed budget information is available at Woodson 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	13,403	5.729	19,650	5.794	20,820	13,119	5.537
Trust							
Totals	13,403	5.729	19,650	5.794	20,820	13,119	5.537
Revenue Neutral Rate **							5.538
Less: Transfers	949		0		0		
Net Expenditures	12,454		19,650		20,820		
Total Tax Levied	12,688		13,119		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,214,892		2,264,462		2,369,521		

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

Diane Ludwig
Treasurer

State of Kansas
Special District

2022

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 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
Computation to Determine Limit for 2022		2			
Allocation MVT, RVT,16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	**K.S.A.**				
General	17-1330	6	20,820	13,119	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	20,820	13,119	
Budget Summary		7			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation
Resolution required? Notice of the vote to adopt required to be published?				No	

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: _____, 2021

County Clerk

Governing Body

CPA Summary

2022

Toronto Cemetery
Woodson 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
General	Maintenance/Trust	949			
	Totals	949	0	0	
	Adjustments*				
	Adjusted Totals	949	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Toronto Cemetery
Woodson 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.

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

State of Kansas
2022
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,624	9,332	5,232
Receipts:			
Ad Valorem Tax	14,456	13,119	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,171	1,269
Recreational Vehicle Tax		13	38
16/20M Vehicle Tax		247	162
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Sale of Lots			
Openings & Closings	650	1,000	1,000
Interest on Idle Funds	5		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**15,111**	**15,550**	**2,469**
Resources Available:	**22,735**	**24,882**	**7,701**
Expenditures:			
Operations			
Salaries & Wages & Employee Benefits	6,550	8,000	8,000
Contrct Labor	1,318	1,000	1,000
Mowing	3,000	4,000	4,000
Marking & Digging	443	2,000	2,000
Building Maintenance		2,000	3,170
Equipment Repairs			
Electric & Trash	1,123	2,500	2,500
Publications		100	100
Bank Charges	20	50	50
Transfer to Trust/Maintenance	949		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**13,403**	**19,650**	**20,820**
Unencumbered Cash Balance Dec 31	9,332	5,232	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	19,936	21,314	20,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,820
		Tax Required	13,119
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	13,119

CPA Summary

Toronto Cemetery

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

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		Unencumbered		Unencumbered:		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,597	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		11,597
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest										
TR from General	949									
				7						
Total Receipts	949	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	949
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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

The governing body of

Toronto Cemetery

Woodson County

will meet on August 31, 2021 at 10:00 AM at Woodson County Clerk's office 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 proposes use of all funds.

Detailed budget information is available at Woodson 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	13,403	5.729	19,650	5.794	20,820	13,119	5.537
Trust							
Totals	13,403	5.729	19,650	5.794	20,820	13,119	5.537
Revenue Neutral Rate **							5.538
Less: Transfers	949		0		0		
Net Expenditures	12,454		19,650		20,820		
Total Tax Levied	12,688		13,119		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,214,892		2,264,462		2,369,521		

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Diane Ludwig

Treasurer

Resolution No. 21-001

AN RESOLUTION OF THE TORONTO CEMETERY, KANSAS TO LEVY A PROPERTY TAX TATE EXCEEDING THE REVENUE REUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the TORONTO CEMETERY was calculated as 5.538 mills by the WOODSON COUNTY Clerk; and

WHEREAS, the budget proposed by the Governing Body of the TORONTO CEMETERY will require the levy of a property tax rate exceeding the Revenue Neutral Rate, and

WHEREAS, the Governing Body held a hearing on August 31, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the TORONTO 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 TORONTO CEMETERY :

The TORONTO CEMETERY shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.538 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 31 day of Aug, 2021 by the TORONTO CEMETERY governing body, WOODSON COUNTY, Kansas

Steven K Adams

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF TORONTO CEMETERY, HEREBY NOTIFIES THE WOODSON 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 5.538. The date of our hearing is August 31, 2021 at10:00 AM and will be held at Woodson County Clerk's office in Yates Center, 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 June 30, 2021.

(Seal)

Clerk or Officer of Governing Body

COUNTY CLERK KANSAS WOODSON COUNTY

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.