

CERTIFICATE

2010

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Dighton Cemetery Dist

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 2010; and (3) the
Amount(s) of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

		2010 Adopted Budget		
Table of Contents:		Expenditure	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2010				
Allocation MVT, RVT, 16/20M Veh & Slid				
Schedule of Transfers				
Statement of Indebt. & Lease/Purchase				
<u>Fund</u>	<u>K.S.A.</u>			
General	0	125,000	109,497	3,590
Debt Service	10-113			
Totals	xxxxxxxxx	125,000	109,497	3,590
Budget Summary	0			
Neighborhood Revitalization Rebate		Is a Resolution required?	Yes	
Resolution				

Assisted by: _____

Address: _____

County Clerk's Use Only

30,500,160

November 1st Total
Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Nancy Carls
Ronald E. Conner

Attest: 11-16, 2009

Carla S. Jones
County Clerk

Governing Body

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2009-1

A resolution expressing the property taxation policy of the Board of Dighton Cemetery Dist District with respect to financing the 2010 annual budget for Dighton Cemetery Dist , Lane County , Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Dighton Cemetery Dist district budget exceed the amount levied to finance the 2009 Dighton Cemetery Dist except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

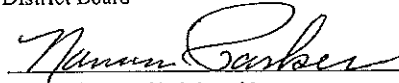
Whereas, Dighton Cemetery Dist provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

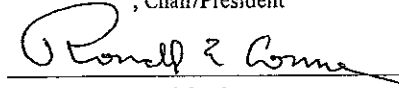
NOW, THEREFORE, BE IT RESOLVED by the Board of the Dighton Cemetery Dist that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Dighton Cemetery Dist budget as defined above.

Adopted this 10th day of August, 2009 by the Dighton Cemetery Dist District Board, Lane County, Kansas.

Dighton Cemetery Dist District Board



, Chair/President



, Member

, Member

Page No.

(Attach a signed copy to the budget)

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2010

The governing body of
Dighton Cemetery Dist
Lane County

will meet on the 10th day of August, 2009, at 8 a.m. at Dighton City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at Dighton City Hall
and will be available at this hearing.

BUDGET SUMMARY

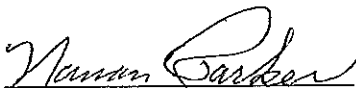
Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2008		Current Year Estimate for 2009		Proposed Budget Year for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Actual Tax Rate*
General	62,068	2.099	86,500	2.129	125,000	109,497	3.640
Debt Service							
Totals	62,068	2.099	86,500	2.129	125,000	109,497	3.640
Less: Transfers	0		0		0		
Net Expenditures	62,068		86,500		125,000		
Total Tax Levied	56,265		68,395		xxxxxxxxxxxxxxxx		
Assessed Valuation	26,803,327		32,122,796		30,084,808		

Outstanding Indebtedness,

Jan 1,	2007	2008	2009
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.


Clerk

Page No.

Computation to Determine Limit for 2010

		Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$	68,395
2. Debt Service Levy in 2009 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	68,395
2009 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2009:	+ 37,076	
5. Increase in Personal Property for 2009:		
5a. Personal Property 2009	+ 648,985	
5b. Personal Property 2008	- 690,363	
5c. Increase in Personal Property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2009:	32,534	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	69,610	
8. Total Estimated Valuation July, 1, 2009	30,084,808	
9. Total Valuation less Valuation Adjustment (8 minus 7)	30,015,198	
10. Factor for Increase (7 divided by 9)	0.00232	
11. Amount of Increase (10 times 3)	+ \$ 159	
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ 68,554	
13. Debt Service Levy in this 2010 Budget	0	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	68,554	

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Dighton Cemetery Dist
Lane County

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2009 Budgeted Funds	Tax Levy Amount in 2009 Budget	Allocation for Year 2010			
		MVT	RVT	16/20M Veh	Slider
General	86,500	3,478	64	466	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	86,500	3,478	64	466	0

County Treas MVT Estimate

3,478

County Treas RVT Estimate

64

County Treas 16/20 M Vehicle Tax Estimate

466

County Treas Slider Estimate

0

MVT Factor 0.04020

RVT Factor 0.00074

16/20M Factor 0.00538

Slider Factor 0.00000

2010

Dighton Cemetery Dist
Lane County

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2008	Current Amount for 2009	Proposed Amount for 2010	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments					
Adjusted Totals		0	0	0	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2009	Date Due		Amount Due 2009		Amount Due 2010	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0						
Revenue Bonds:										
Total Revenue				0						
Other:										
Total Other				0						
Total				0				0	0	0
								0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***I reviewed 8757 leasing/renting with no intent to purchase, do not list--such transactions page and lease-purchases.

Dighton Cemetery Dist
Lane County
FUND PAGE - GENERAL

State of Kansas
Special District
2010

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	11,654	14,550	5,695
Receipts:			
Ad Valorem Tax	54,475	68,395	XXXXXXXXXXXXXXXXXX
Delinquent Tax	479	200	
Motor Vehicle Tax	4,154	2,500	3,478
Recreational Vehicle Tax	81	50	64
16/20M Vehicle Tax	390	700	466
LAVTR			0
Slider			0
In Lieu of Taxes			
Openings & Closings	3,325	4,000	4,000
Lot Sales	1,400	1,200	1,200
Interest	661	600	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	64,964	77,645	9,807
Resources Available:	76,618	92,195	15,503
Expenditures:			
Wages & Taxes	22,351	30,000	35,000
Insurance	732	1,500	1,000
Contract Labor	8,003	8,000	8,000
Equipment	5,000	3,500	7,500
Repairs, Supplies, & Maintenance	18,216	35,000	50,000
Automobile/Mower Expenses	2,691	2,000	4,000
Utilities	3,187	3,500	4,500
Other	1,889	3,000	15,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	62,068	86,500	125,000
Unencumbered Cash Balance Dec 31	14,550	5,695	XXXXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount:	67,000	86,500	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

revised 3/19/09

Dighton Cemetery Dist

2010 Neighborhood Revitalization Rebate

Budgeted Funds for 2009	2009 Ad Valorem before Rebate	2009 Mil Rate before Rebate	Estimate 2010 NR Rebate
General			
Bond & Interest			
TOTAL	0	0.000	0

2009 Net Valuation (July 1 less NR Valuation) 30,074,522

Net Valuation Factor: 30,074.522

Neighborhood Revitalization Subj to Rebate 10,286

Neighborhood Revitalization factor 10.286

Page No.

Input sheet for Special District budget form

Enter Special District Name (Can be Longer than green cell) Dighton Cemetery Dist
Enter County Name followed by 'County' Lane County

Enter year being budgeted (YYYY)

2010

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change the information on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from
the 2009 Budget, Certificate Page:

Fund Names:	Statute	2009	Amount of 2008
		Expenditures	Ad Valorem Tax
General		86,500	68,395
Bond & Interest	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2009 Budgeted Year	68,395
---	--------

Other (non-tax levy) fund names:

Total Expenditures for 2009 Budgeted Year	86,500

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from
the 2009 Budget, Budget Summary Page:

General	
Bond & Interest	
	0
	0

Total

2007 Tax Rate (2008 Column)
2.099
2.099

Total Tax Levied (2008 budget column)	56,265
Assessed Valuation (2008 budget column)	<u>26,803,327</u>

Note: All amounts are to be entered in as whole numbers only.

From the County Clerks 2010 Budget Information:

Total Assessed Valuation for 2009	30,084,808
New Improvements for 2009	37,076
Personal Property excluding oil, gas, and mobile homes- 2009	648,985
Property that has changed in use for 2009	32,534
Personal Property excluding oil, gas, and mobile homes- 2008	690,363
Neighborhood Revitalization - 2010	10,286

Actual Tax Rates for the 2009 Budget:

<u>Fund</u>	<u>Rate</u>
General	2.129
Bond & Interest	
0	
0	
Total Tax Rates	2.129

Final Assessed Valuation from the November 1, 2008 Abstract	32,122,796
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From the County Treasurer's Budget Information - 2010 Budget Year Estimates:

Motor Vehicle Tax Estimate	3,478
Recreational Vehicle Tax Estimate	64
16\20 M Vehicle Tax	466
LAVTR	
Slider	

Computation of Delinquency

Actual Delinquency for 2008 Tax (round to three decimal places)	1.185
Rate used in this budget will be shown on all fund pages with a tax levy**	

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2008 Budget Certificate Page

Funds	2008 Expenditure Amounts Budget Authority
General	67,000
Bond & Interest	
0	
0	
0	
0	

Note: If the 2008 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Proof of Publication

State of Kansas,
County of Lane, ss:

Mary Hartman
of lawful age, being duly sworn upon oath states that he/she is the editor of THE DIGHTON HERALD

THAT said newspaper has been published at least weekly (50) times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said paper was entered as second class matter at the post office of its publication;

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in LANE County, Kansas, and is NOT a trade, religious or fraternal publication and has been PRINTED and published in LANE County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 22 day of July, 2009
2nd Publication was made on the ___ day of ___, 20___
3rd Publication was made on the ___ day of ___, 20___
4th Publication was made on the ___ day of ___, 20___
5th Publication was made on the ___ day of ___, 20___
6th Publication was made on the ___ day of ___, 20___

Publication fee \$ 6338
Affidavit, Notary's Fees \$ ___
Additional Copies @ \$ ___
Total Publication Fee \$ 6338

(Signed) Mary Hartman
Witness my hand this 22 day of July, 2009

SUBSCRIBED AND SWORN TO

(First published in The Dighton Herald Wednesday, July 22, 2009)

NOTICE OF BUDGET HEARING

The governing body of
Dighton Cemetery Dist
Lane County

Will meet on the 10th day of August 2009, at 8 a.m. at Dighton City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at Dighton City Hall and will be available at this hearing.

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Debt Service							
Totals	62,068	2.099	85,500	2.129	125,000	109,497	3.640
Less: Transfers	0		0		0		
Net Expenditures	62,068		85,500		125,000		
Total Tax Levied	56,265		68,195		100,000		
Assessed Valuation	25,803,327		32,122,796		30,684,808		

Outstanding Indebtedness

	2007	2008	2009
Int'l.	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pay. Price	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Nathan Carver
Clerk