

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Kalida Cemetery District with respect to financing the 2012 annual budget for Kalida Cemetery, Woodson County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2012 Kalida Cemetery district budget exceed the amount levied to finance the 2011 Kalida Cemetery 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, Kalida Cemetery provides essential services to district residents; and

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

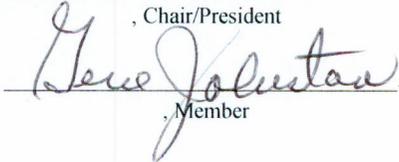
NOW, THEREFORE, BE IT RESOLVED by the Board of the Kalida Cemetery that it is our desire to notify the public of the possibility of increased property taxes to finance the 2012 Kalida Cemetery budget as defined above.

Adopted this _____ day of _____, 2011 by the Kalida Cemetery District Board, Woodson County, Kansas.

Kalida Cemetery District Board



, Chair/President



, Member

, Member

Computation to Determine Limit for 2012

		Amount of Levy
1. Total Tax Levy Amount in 2011 Budget		+ \$ 664
2. Debt Service Levy in 2011 Budget		- \$ 0
3. Tax Levy Excluding Debt Service		<u>\$ 664</u>
 2011 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2011:	+ <u>20,524</u>	
5. Increase in Personal Property for 2011:		
5a. Personal Property 2011	+ 28,751	
5b. Personal Property 2010	- <u>18,423</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>10,328</u>	
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2011:		<u>112</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)		<u>30,964</u>
8. Total Estimated Valuation July, 1,2011	<u>1,144,011</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>1,113,047</u>
10. Factor for Increase (7 divided by 9)		<u>0.02782</u>
11. Amount of Increase (10 times 3)		+ \$ <u>18</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)		<u>\$ 682</u>
13. Debt Service Levy in this 2012 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>682</u></u>

If the 2012 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.

Kalida Cemetery
Woodson County

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

2011 Budgeted Funds	Tax Levy Amount in 2010 Budget	Allocation for Year 2012		
		MVT	RVT	16/20M Veh Slider
General	664	70	0	40
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	664	70	0	40

County Treas MVT Estimate 70

County Treas RVT Estimate 0

County Treas 16/20 M Vehicle Tax Estimate 40

County Treas Slider Estimate 0

MVT Factor 0.10542

RVT Factor 0.00000

16/20M Factor 0.06024

Slider Factor 0.00000

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	5,326	3,385	2,554
Receipts:			
Ad Valorem Tax	907	664	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6		
Motor Vehicle Tax	155	116	70
Recreational Vehicle Tax	1	1	0
16/20M Vehicle Tax	77	88	40
LAVTR			0
Slider			0
In Lieu of Taxes			
Woodson County Court	200		
Treas cash on hand	53		
Donations	150		
Transfer from maintenance and Trust		2,000	
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	1,549	2,869	110
Resources Available:	6,875	6,254	2,664
Expenditures:			
Operations			
Mowing	3,445	3,500	3,500
Publication	45	50	50
Stone Maintenance		150	150
Equipment/Repair			
Transfer to Maintenance and Trust			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	3,490	3,700	3,700
Unencumbered Cash Balance Dec 31	3,385	2,554	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	3,700	3,700	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,700
		Tax Required	1,036
Delinquent Comp Rate:		0.000	0
		Amount of 2011 Ad Valorem Tax	1,036

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Maintenance and Trust Fund			
Unencumbered Cash Balance Jan 1	10,000	10,000	8,000
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	10,000	10,000	8,000
Expenditures:			
Transfer to General Fund		2,000	
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	2,000	0
Unencumbered Cash Balance Dec 31	10,000	8,000	8,000
2010/2011 Budget Authority Amount:	0	0	

See Tab C

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2010/2011 Budget Authority Amount:	0	0	

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Kalida Cemetery
Woodson County

will meet on October 24, 2011 at 2:00 p.m. at Woodson County Clerk's Office 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 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2010		Current Year Estimate for 2011		Proposed Budget Year for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate*
General	3,490	0.925	3,700	0.634	3,700	1,036	0.906
Debt Service							
			2,000				
Totals	3,490	0.925	5,700	0.634	3,700	1,036	0.906
Less: Transfers	0		2,000		0		
Net Expenditures	3,490		3,700		3,700		
Total Tax Levied	927		664		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,001,736		1,047,225		1,144,011		

Outstanding Indebtedness,

Jan 1,	<u>2009</u>	<u>2010</u>	<u>2011</u>
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Gene Johnston

Clerk

Kalida Cemetery

2012

2012 Neighborhood Revitalization Rebate

Budgeted Funds for 2012	2011 Ad Valorem before Rebate**	2011 Mil Rate before Rebate	Estimate 2012 NR Rebate
General			
Debt Service			
TOTAL	0	0.000	0

2011 July 1 Valuation: 1,144,011

Valuation Factor: 1,144.011

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2012 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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