

CERTIFICATE

To the Clerk of KINGMAN COUNTY, State of Kansas

We, the undersigned, officers of
DRESDEN-RURAL 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 2013; and (3) the
Amount(s) of 2012 Ad Valorem Tax are within statutory limitations for the 2013 Budget.

| Table of Contents: | | Page No. | 2013 Adopted Budget | | |
|--|---------------|-------------|--|----------------------------------|-------------------------------|
| | | | Budget Authority for Expenditures | Amount of 2012 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2013 | | 2 | | | |
| Allocation MVT, RVT, 16/20M Veh & Slider | | 3 | | | |
| Schedule of Transfers | | None | | | |
| Statement of Indebt. & Lease/Purchase | | None | | | |
| Fund | K.S.A. | | | | |
| General | 17-1330 | 4 | 56,269 | 48,727 | |
| | | | | | |
| | | | | | |
| Equipment | | 5 | | | |
| | | | | | |
| | | | | | |
| Totals | | XXXXXXXXXX | 56,269 | 48,727 | |
| Budget Summary | | 6 | Is a Resolution required? | Yes | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | 7 | | | |
| Resolution | | 8 | | | |
| | | | Nov. 1, 2013 Total Assessed Valuation | | |

Assisted by:

Address: _____

Bernie Allen
Robert A. Kerner
Holena Colba

Attest: _____, 2012

County Clerk

Governing Body

DRESDEN-RURAL CEMETERY
KINGMAN COUNTY

State of Kansas
Special District
2013

Computation to Determine Limit for 2013

| | Amount of Levy |
|---|----------------|
| 1. Total Tax Levy Amount in 2012 Budget | + \$ 34,881 |
| 2. Debt Service Levy in 2012 Budget | - \$ 0 |
| 3. Tax Levy Excluding Debt Service | \$ 34,881 |

2012 Valuation Information for Valuation Adjustments:

| | | |
|--|-------------------|--|
| 4. New Improvements for 2012: | + 36,451 | |
| 5. Increase in Personal Property for 2012: | | |
| 5a. Personal Property 2012 | + 261,114 | |
| 5b. Personal Property 2011 | - 509,725 | |
| 5c. Increase in Personal Property (5a minus 5b) | + 0 | |
| | (Use Only if > 0) | |
| 6. Valuation of Property that has Changed in Use during 2012: | 0 | |
| 7. Total Valuation Adjustment (Sum of 4, 5c, 6) | 36,451 | |
| 8. Total Estimated Valuation July, 1, 2012 | 14,570,456 | |
| 9. Total Valuation less Valuation Adjustment (8 minus 7) | 14,534,005 | |
| 10. Factor for Increase (7 divided by 9) | 0.00251 | |
| 11. Amount of Increase (10 times 3) | + \$ 87 | |
| 12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11) | \$ 34,968 | |
| 13. Debt Service Levy in this 2013 Budget | 0 | |
| 14. Maximum levy, including debt service, without a Resolution (12 plus 13) | 34,968 | |

If the 2013 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.

DRESDEN-RURAL CEMETERY
KINGMAN COUNTY

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

| 2012 Budgeted Funds | Tax Levy Amount in 2011 Budget | Allocation for Year 2013 | | | |
|------------------------|-----------------------------------|--------------------------|-----|------------|--------|
| | | MVT | RVT | 16/20M Veh | Slider |
| General | 34,881 | 1,653 | 29 | 47 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Total | 34,881 | 1,653 | 29 | 47 | 0 |

County Treas MVT Estimate

1,653

County Treas RVT Estimate

29

County Treas 16/20 M Vehicle Tax Estimate

47

County Treas Slider Estimate

0

MVT Factor 0.04740

RVT Factor 0.00084

16/20M Factor 0.00134

Slider Factor 0.00000

DRESDEN-RURAL CEMETERY
KINGMAN COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District
2013

| Adopted Budget General | Prior Year Actual 2011 | Current Year Estimate 2012 | Proposed Budget Year 2013 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 28,673 | 25,448 | 5,813 |
| Receipts: | | | |
| Ad Valorem Tax | 38,569 | 34,881 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 386 | | |
| Motor Vehicle Tax | 2,258 | 1,691 | 1,653 |
| Recreational Vehicle Tax | 45 | 37 | 29 |
| 16/20M Vehicle Tax | 124 | 25 | 47 |
| LAVTR | | | 0 |
| Slider | | | 0 |
| In Lieu of Taxes | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 41,382 | 36,634 | 1,729 |
| Resources Available: | 70,055 | 62,082 | 7,542 |
| Expenditures: | | | |
| Personal Services | 5,450 | 7,827 | 7,827 |
| Commodities | 5,222 | 1,000 | 1,257 |
| Contractual | 5,753 | 16,014 | 15,500 |
| Capital Outlay | 28,182 | 31,122 | 31,122 |
| Transfer to Equipment Fund | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Neighborhood Revitalization Rebate | | 306 | 563 |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 44,607 | 56,269 | 56,269 |
| Unencumbered Cash Balance Dec 31 | 25,448 | 5,813 | xxxxxxxxxxxxxxxxxxxx |
| 2011/2012 Budget Authority Amount: | 52,380 | 56,269 | xxxxxxxxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 56,269 |
| Tax Required | | | 48,727 |
| Delinquent Comp Rate: 0.000 | | | 0 |
| Amount of 2012 Ad Valorem Tax | | | 48,727 |

DRESDEN-RURAL CEMETERY
KINGMAN COUNTY
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2013

| Adopted Budget Equipment | Prior Year Actual 2011 | Current Year Estimate 2012 | Proposed Budget Year 2013 |
|--|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 9,432 | 9,432 | 9,432 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 9,432 | 9,432 | 9,432 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 9,432 | 9,432 | 9,432 |
| 2011/2012 Budget Authority Amount: | 0 | 0 | |

| Adopted Budget 0 | Prior Year Actual 2011 | Current Year Estimate 2012 | Proposed Budget Year 2013 |
|--|---------------------------|-------------------------------|------------------------------|
| 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 Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2011/2012 Budget Authority Amount: | 0 | 0 | |

DRESDEN-RURAL CEMETERY

2013

2013 Neighborhood Revitalization Rebate

| Budgeted Funds for 2013 | 2012 Ad Valorem before Rebate** | 2012 Mil Rate before Rebate | Estimate 2013 NR Rebate |
|----------------------------|---------------------------------------|--------------------------------|----------------------------|
| General | 48,727 | 3.344 | 563 |
| Debt Service | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | 48,727 | 3.344 | 563 |

2012 July 1 Valuation: 14,570,456

Valuation Factor: 14,570.456

Neighborhood Revitalization Subj to Rebate: 168,251

Neighborhood Revitalization factor: 168.251

**This information comes from the 2013 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. _____ 1

A resolution expressing the property taxation policy of the Board of DRESDEN-RURAL CEMETERY District with respect to financing the 2013 annual budget for DRESDEN-RURAL CEMETERY, KINGMAN COUNTY

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 DRESDEN-RURAL CEMETERY district budget exceed the amount levied to finance the 2012 DRESDEN-RURAL 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, DRESDEN-RURAL 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 DRESDEN-RURAL CEMETERY that is our desire to notify the public of the possibility of increased property taxes to finance the 2013 DRESDEN-RURAL CEMETERY budget as defined above.

Adopted this ____ 18 ____ day of ____ July ____, 2012 by the DRESDEN-RURAL CEMETERY District Board, KINGMAN COUNTY, Kansas.

DRESDEN-RURAL CEMETERY District Board

Bernie Allers
Chair/President
Robert A. Benson
Member
Roberta Collier
Member

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(Attach a signed copy to the budget)

NOTICE OF BUDGET HEARING

The governing body of
DRESDEN RURAL CEMETERY
KINOMAN COUNTY

2013

State of Kansas
Special District

will meet on August 15, 2012 at 8:00 P.M. at Bernie Albers Residence, 510 W. Fourth, Cunningham, KS 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 Bernie Albers Residence, 510 W. Fourth, Cunningham, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2011 | | Current Year Estimate for 2012 | | Proposed Budget Year for 2013 | | |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2012 Ad Valorem Tax | Estimate Tax Rate* |
| General | 44,607 | 2.532 | 56,269 | 2.373 | 56,269 | 48,727 | 3.344 |
| Debt Service | | | | | | | |
| Equipment | | | | | | | |
| Totals | 44,607 | 2.532 | 56,269 | 2.373 | 56,269 | 48,727 | 3.344 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 44,607 | | 56,269 | | 56,269 | | |
| Total Tax Levied | 41,646 | | 34,881 | | XXXXXXXXXXXXXXX | | |
| Assessed Valuation | 16,448,247 | | 13,708,704 | | 14,578,456 | | |

Outstanding Indebtedness,

| | 2010 | 2011 | 2012 |
|-------------------|------|------|------|
| Jan 1, | 0 | 0 | 0 |
| 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.

Estimated Value Of One Mill For 2013

The estimated value of one mill would be: **\$14,570**

Want The Mill Rate The Same As For 2012?

2012 Mill Rate Was: 2.373
2013 Tax Levy Fund Expenditures Must Be \$0
-\$14,151

Impact On Keeping The Same Mill Rate As For 2012

2013 Ad Valorem Tax Revenue: \$48,727
2012 Ad Valorem Tax Revenue: \$34,576
Change in Ad Valorem Tax Revenue: \$14,151

What Mill Rate Would Be Desired?

Current 2013 Estimated Mill Rate: 3.344
Desired 2013 Mill Rate: 0.000
2013 Ad Valorem Tax: \$0
2013 Tax Levy Fund Exp. Changed By: \$0

Clerk

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Robert R. Remma