

State of Kansas
Special District

CERTIFICATE

2013

To the Clerk of Mitchell, State of Kansas

We, the undersigned, officers of

Post Rock District #1

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 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 of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	2-623	6	909,000	461,491	
Debt Service	10-113				
Totals		XXXXXXXXXXXX	909,000	461,491	2,722,141
Budget Summary		0	Is a Resolution required?	Yes	
Neighborhood Revitalization Rebate					
Resolution					
Assisted by:			Final Assessed Valuation:		County Clerk's Use Only
Chris Onstad			Mitchell		
Northwest Area Director			Jewell		
Address:			Lincoln		
PO Box 786			Osborne		
Colby, Kansas 67701-0786			Smith		
Email:			Total Assessed Valuation		0
constad@ksu.edu			November 1, 2012 Valuation		

Attest: August 6, 2012
Chris Onstad
 County Clerk



Debbie Bean
Glenda Rothchild
Tom L. Porter
Don Paulsen
Tom W. Clansse
 Governing Body

MC = 63,035,572
 LC = 36,279,863
 OB = 39,667,062
 UW = 35,080,548
 SM = 33,534,096
207,597,141

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2013The governing body of
Post Rock District #1
Mitchell

will meet on August 6, 2012 at Noon at Post Rock District - Beloit 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 be levied. Detailed budget information is available at Post Rock District - Lincoln Office 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		new county		new	909,000	461,491	2.230
Debt Service							
Totals	0	0.000	0	0.000	909,000	461,491	2.230
Less: Transfers	0		0		0		
Net Expenditures	0		0		909,000		
Total Tax Levied	new county		0		XXXXXXXXXXXX		
Assessed Valuation:	new county		164,634,379		206,940,804		

Outstanding Indebtedness,

	2011	2012	2013
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pmt, Prino.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.


Dan Rosebrook, Board Chair

Page No.

PROOF OF PUBLICATION

State of Kansas, Mitchell County, ss:
In the District Court of Said County.

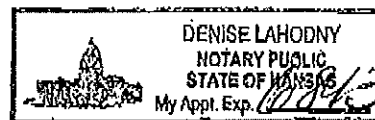
In the matter of: **POST ROCK EXTENSION BUDGET HEARING**

State of Kansas, Mitchell County, ss.
Connie Jones

being duly sworn, says that she is an agent of **THE BELOIT CALL**, a newspaper printed in the State of Kansas, and published in Beloit, Mitchell County, Kansas; that said newspaper is published three times a week at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that it has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

JULY 25, 2012, and that a verified statement of the fee and charges there for is \$97.35.

Subscribed and sworn to before this
day of July 2012 26



(Published in the Beloit Call on Wednesday, July 25, 2012.)

NOTICE OF BUDGET HEARING

The governing body of Mitchell County, Kansas, will meet on August 6, 2012 at Noon at Post Rock District - Beloit 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 be levied. Detailed budget information is available at Post Rock District - Beloit Office and will be available at this hearing.

BUDGET SUMMARY

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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	Estimated Amount of 2012 Ad Valorem Tax Rate
General						
Debt Service						
Total	0		0		908,000	2.230

*Tax rates are expressed in mills.

Denise Lahodny
Denise Lahodny, Board Chair

Post Rock District #1
MitchellState of Kansas
Special District
2013

Computation to Determine Limit for 2013

		Amount of Levy
1. Total Tax Levy Amount in 2012 Budget	+ \$	<u>0</u>
2. Debt Service Levy in 2012 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>0</u>
2012 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2012:	+ <u>3,054,080</u>	
5. Increase in Personal Property for 2012:		
5a. Personal Property 2012	+ <u>9,175,475</u>	
5b. Personal Property 2011	- <u>7,163,024</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>2,012,451</u>	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2012:	<u>589,473</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	<u>5,656,004</u>	
8. Total Estimated Valuation July, 1, 2012	<u>206,940,804</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>201,284,800</u>	
10. Factor for Increase (7 divided by 9)	<u>0.02810</u>	
11. Amount of Increase (10 times 3)	+ \$ <u>0</u>	
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ <u>0</u>	
13. Debt Service Levy in this 2013 Budget	<u>0</u>	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>0</u>	

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.

Post Rock District #1
Mitchell

State of Kansas
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2013

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

2012	Tax Levy Amount in	Allocation for Year 2013		
Budgeted Funds	2011 Budget	MVT	RVT	16/20M Veh
General	New county	40,412	687	5,730
Debt Service		0	0	0
		0	0	0
		0	0	0
Total		40,412	687	5,730

County Treas MVT Estimate

40,412

County Treas RVT Estimate

687

County Treas 16/20 M Vehicle Tax Estimate

5,730

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Post Rock District #1
MitchellState of Kansas
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2013**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	
Receipts:			
Ad Valorem Tax		new county	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			40,412
Recreational Vehicle Tax			687
16/20M Vehicle Tax			5,730
LAVTR			0
Kansas State University			193,000
Non-Appropriated Funds - Reimbursable			23,000
Other Receipts			3,500
Consolidation of Funds			188,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	454,329
Resources Available:	0	0	454,329
Expenditures:			
Audit, Bond, Insurance, Legal Fees			16,000
Telephone			12,000
Rent and Utilities			0
Supplies, Stationery, and Postage			26,000
Equipment			15,000
Miscellaneous			10,000
Travel			27,000
Subsistence			8,000
Salaries and Wages			590,000
Employee Benefits			90,000
Educational Services			25,000
Capitol Outlay			90,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	909,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	new county	new county	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			909,000
Tax Required			454,671
Delinquent Comp Rate: 1.5%			6,820
Amount of 2012 Ad Valorem Tax			461,491

Post Rock District #1
MitchellState of Kansas
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2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		1.5%	0
Amount of 2012 Ad Valorem Tax			0

Adopted Budget

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2011/2012 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:		1.5%	0
Amount of 2012 Ad Valorem Tax			0

Page No.

Post Rock District #1
Mitchell

State of Kansas
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
0		0	0
Unencumbered Cash Balance Jan 1			
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	

Adopted Budget	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
0		0	0
Unencumbered Cash Balance Jan 1			
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	

State of Kansas
Special District

2013

NON-BUDGETED FUNDS
(Only the actual budget year for 2011 is to be shown.)

Post Rock District #1

Non-Budgeted Funds					
(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:	
	0	4	6	0	0
Uncumbered	Uncumbered	Uncumbered	Uncumbered	Uncumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	0
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	
Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	0	Resources Available:	0	Resources Available:	0
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0

**** Note:** These two block figures should agree.

State of Kansas
Special District

Post Rock District #1

2013

2013 Neighborhood Revitalization Rebate

Budgeted Funds for 2013	2012 Ad Valorem before Rebate**	2012 Mil Rate before Rebate	Estimate 2013 NR Rebate
General			
Debt Service			
TOTAL	0	0.000	0

2012 July 1 Valuation: 206,940,804Valuation Factor: 206,940.804Neighborhood Revitalization Subj to Rebate: 0Neighborhood Revitalization factor:

**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. 8-2012

A resolution expressing the property taxation policy of the Board of Post Rock District #1 District with respect to financing the 2013 annual budget for Post Rock District #1, Mitchell, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Post Rock District #1 district budget exceed the amount levied to finance the 2012 Post Rock District #1 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

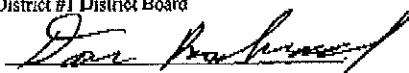
Whereas, Post Rock District #1 provides essential services to district residents; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of the Post Rock District #1 that is our desire to notify the public of the possibility of increased property taxes to finance the 2013 Post Rock District #1 budget as defined above.

Adopted this 6th day of August, 2012 by the Post Rock District #1 District Board, Mitchell, State of Kansas.

Post Rock District #1 District Board



Debbie Beam
Debbie Beam, Member

Tom Porter
Tom PORTER

Page No.

(Attach a signed copy to the budget)

Input sheet for Special District budget form

Enter Special District Name (Can be Longer than green cell) Post Rock District #1
 Enter County Name (Home County) followed by 'County' Mitchell
 Enter Other Supporting Counties' Name:
 First Jewell
 Second Lincoln
 Third Osborne
 Fourth Smith

Enter year being budgeted (YYYY) 2013

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 2012 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	State	2012 *Expenditures*	Amount of 2011 Ad Valorem Tax
General	2-623	new county	new county
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2012 Budgeted Year			0

Other (non-tax levy) fund names:

Total Expenditures for 2012 Budgeted Year	
	0

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2012 Budget, Budget Summary Page

	2010 Tax Rate (2011 Column)
General	new county
Debt Service	
Total	0.000

Total Tax Levied (2011 budget column):
 Assessed Valuation (2011 budget column):

new county
new county

Outstanding Indebtedness, January 1:

	2010	2011
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Note: The below amounts are used to reflect actual taxes received due to delinquent taxes. Put a percentage in the green box to compute the amount and link to the fund pages. This is not mandatory and can be left blank.

Amounts used in lieu of 2011 Ad Valorem Tax	%
	0.00%
	0
	0

Post Rock District #1

2013

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

From the County Clerk's 2013 Budget Information:

Assessed Valuation for 2012:

Mitchell	62,948,279	
Jewell	35,044,678	
Lincoln	38,261,410	
Osborne	32,851,792	
Smith	32,824,645	
Total Assessed Valuation for 2012		206,930,804

New Investments for 2012:

Mitchell	1,648,673	
Jewell	264,141	
Lincoln	205,330	
Osborne	498,483	
Smith	439,020	
Total New Investments for 2012		3,055,626

Personal Property exclusion oil, gas, and mobile homes - 2012:

Mitchell	2,959,216	
Jewell	1,289,974	
Lincoln	1,347,898	
Osborne	1,914,649	
Smith	1,623,738	
Total Personal Property - 2012		9,175,475

Property that has changed in use for 2012:

Mitchell	390,770	
Jewell	46,782	
Lincoln	0	
Osborne	59,634	
Smith	32,247	
Total Property that has changed in use for 2012		589,433

Personal Property exclusion oil, gas, and mobile homes - 2011:

Mitchell	2,976,876	
Jewell	1,191,810	
Lincoln	1,192,569	
Osborne	1,801,738	
Smith		
Total Personal Property - 2011		7,163,024

Neighborhood Revaluation - 2011:

Actual Tax Rates for the 2012 Budget:

Fund	Rate
General	2.254
Debt Service	
0	
0	
Total Tax Rates	2.254

Final Assessed Valuation from the November 1, 2011 Abstract:

Mitchell	58,239,672	
Jewell	33,548,372	
Lincoln	35,513,197	
Osborne	36,871,018	
Smith		
Total Assessed Valuation from November 1, 2011 Abstract		164,634,379

From the County Treasurer's Budget Information - 2013 Budget Year Estimates:

Motor Vehicle Tax Estimate:

Mitchell	17,637	
Jewell	7,743	
Lincoln	6,163	
Osborne	8,807	
Smith	0	
Total Motor Vehicle Tax Estimate		40,350

Recreational Vehicle Tax Estimate:

Mitchell	261	
Jewell	132	
Lincoln	106	
Osborne	132	
Smith	0	
Total Recreational Vehicle Tax Estimate		631

1620 M Vehicle Tax Estimate:

Mitchell	2,050	
Jewell	1,211	
Lincoln	1,160	
Osborne	1,369	
Smith	0	
Total 1620 M Vehicle Tax Estimate		5,790

LAVTR

Computation of Delinquency Taxes:

Delinquency Rate for 2010 Uncollected Taxes and 2011 Ad Valorem Levies	Amount Uncollected	Amount Levied
Mitchell	1,369	126,731
Jewell		
Lincoln	910	81,983
Osborne	819	79,119
Smith		
Total	3,764	217,833

Average Delinquency Rate

Delinquency is used in that budget will be shown on all fund pages with a tax levy**

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

From the 2011 Budget Certificate Page

Fund	2011 Expenditure Amounts Budget Authority	Note: If the 2011 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	see county	
Debt Service		
0		
0		
0		