

CERTIFICATE

To the Clerk of Morton County, State of Kansas  
We, the undersigned, officers of  
**Rolla Cemetery District**

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 2012; and (3) the  
Amount(s) of 2011 Ad Valorem Tax are within statutory limitations for the 2012 Budget.

		2012 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2012		2			
Allocation MVT, RVT, 16/20M Veh & Slid		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	227,213	48,391	1.2095 ✓
Debt Service	10-113				
<b>Totals</b>		XXXXXXXXXX	227,213	48,391	1.209 ✓
Budget Summary		0	Is a Resolution required?	No	County Clerk's Use Only
Neighborhood Revitalization Rebate					40,009,167
Resolution					Nov. 1, 2012 Total Assessed Valuation

Assisted by:

\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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\_\_\_\_\_

Attest: 10-17, 2011

*Mary Gelmore*  
County Clerk

\_\_\_\_\_  
\_\_\_\_\_  
Governing Body

**Computation to Determine Limit for 2012**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>48,390</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>0</u>
3. <b>Tax Levy Excluding Debt Service</b>	<b>\$ <u>48,390</u></b>
 <b>2011 Valuation Information for Valuation Adjustments:</b>	
4. <b>New Improvements for 2011:</b>	+ <u>554</u>
5. <b>Increase in Personal Property for 2011:</b>	
5a. Personal Property 2011	+ <u>385,768</u>
5b. Personal Property 2010	- <u>391,530</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. <b>Valuation of Property that has Changed in Use during 2011:</b>	<u>0</u>
7. <b>Total Valuation Adjustment (Sum of 4, 5c, 6)</b>	<u>554</u>
8. Total Estimated Valuation July, 1,2011	<u>39,221,891</u>
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>	<u>39,221,337</u>
10. Factor for Increase (7 divided by 9)	<u>0.00001</u>
11. Amount of Increase (10 times 3)	+ \$ <u>1</u>
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>	<b>\$ <u>48,391</u></b>
13. <b>Debt Service Levy in this 2012 Budget</b>	<u>0</u>
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>	<b><u>48,391</u></b>

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.

Rolla Cemetery District  
Morton County

2012

**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	48,390	617	16	41	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>48,390</b>	<b>617</b>	<b>16</b>	<b>41</b>	<b>0</b>

County Treas MVT Estimate 617

County Treas RVT Estimate 16

County Treas 16/20 M Vehicle Tax Estimate 41

County Treas Slider Estimate 0

MVT Factor 0.01275

RVT Factor 0.00033

16/20M Factor 0.00085

Slider Factor 0.00000



Rolla Cemetery District  
Morton County

2012

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2011	Date Due		Amount Due 2011		Amount Due 2012	
					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
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2011	Payments Due 2011	Payments Due 2012
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	175,789	175,720	174,708
Receipts:			
Ad Valorem Tax	49,248	48,390	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			617
Recreational Vehicle Tax			16
16/20M Vehicle Tax			41
LAVTR			0
Slider			0
In Lieu of Taxes			
Lots	25	50	50
Donations	0	0	0
Capital Credits	121	120	120
Royalties	67	70	70
Interest Income	3,130	3,100	3,200
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>52,591</b>	<b>51,730</b>	<b>4,114</b>
<b>Resources Available:</b>	<b>228,380</b>	<b>227,450</b>	<b>178,822</b>
Expenditures:			
Wages	22,380	22,380	25,000
WH & FICA	1,712	1,712	2,024
Fuel & Supplies	6,097	9,000	10,000
Repairs	14,173	10,000	10,000
Utilities	3,464	4,000	5,000
Insurance	4,311	5,000	6,000
Equipment	0	0	9,200
Office Expense	230	350	500
Capital Outlay	0	0	159,390
Neighborhood Revitalization Rebate			
Miscellaneous	293	300	99
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>52,660</b>	<b>52,742</b>	<b>227,213</b>
Unencumbered Cash Balance Dec 31	175,720	174,708	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	39,221,891	189,676	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,213
		Tax Required	48,391
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			48,391

**Input sheet for Special District budget form**

Enter Special District Name (Can be Longer than green cell) Rolla Cemetery District

Enter County Name followed by 'County' Morton County

Enter year being budgeted (YYYY) 

2012
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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 2011 Budget, Certificate Page:

\*If amended, then use the amended figures.\*

Fund Names:	Statute	2011 *Expenditures*	Amount of 2010 Ad Valorem Tax
General		189,676	48,390
Debt Service	10-113		

Fund name for all funds with a tax levy:


Total Ad Valorem Tax for 2011 Budgeted Year 48,390

Other (non-tax levy) fund names:

	189,676

Total Expenditures for 2011 Budgeted Year

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2011 Budget, Budget Summary Page:

2009 Tax Rate  
(2010 Column)

General	
Debt Service	
	0
	0
Total	0.000

Total Tax Levied (2010 budget column)	48,387
Assessed Valuation (2010 budget column)	<u>54,205,159</u>

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

**From the County Clerks 2012 Budget Information:**

Total Assessed Valuation for 2011	39,221,891
New Improvements for 2011	554
Personal Property excluding oil, gas, and mobile homes- 2011	385,768
Property that has changed in use for 2011	0
Personal Property excluding oil, gas, and mobile homes- 2010	391,530
Neighborhood Revitalization - 2012	0

**Actual Tax Rates for the 2011 Budget:**

<u>Fund</u>	<u>Rate</u>
General	1.142
Debt Service	
0	
0	
Total Tax Rates	1.142

Final Assessed Valuation from the November 1, 2010 Abstract	42,357,312
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**From the County Treasurer's Budget Information - 2012 Budget Year Estimates:**

Motor Vehicle Tax Estimate	617
Recreational Vehicle Tax Estimate	16
16\20 M Vehicle Tax	41
LAVTR	
Slider	

**Computation of Delinquency**

Actual Delinquency for 2009 Tax (round to three decimal places)   
 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 2010 Budget Certificate Page**

Funds	2010 Expenditure Amounts Budget Authority
General	39,221,891
Debt Service	
0	
0	
0	
0	

Note: If the 2010 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.





Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.000	0
	Amount of 2011 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.000	0
	Amount of 2011 Ad Valorem Tax		0

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

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

Rolla Cemetery District

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2010 is to be shown)*

2012

Non-Budgeted Funds

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

0		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
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	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										0

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

# Legal Notice

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## NOTICE OF BUDGET HEARING

State of Kansas  
Special District

The governing body of  
**Rolla Cemetery District**  
**Morton County**

will meet on August 2, 2011 at 7:00 PM at Rolla 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 levied. Detailed budget information is available at 500 Monroe, Rolla, KS 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	52,660		52,742	1.142	227,213	48,391	1.234
Police Service							
Fire	52,660	0.000	52,742	1.142	227,213	48,391	1.234
Transfers	0		0		0		
Expenditures	52,660		52,742		227,213		
Tax Levied	48,387		48,390		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	54,205,159		42,357,312		39,221,891		

### Outstanding Indebtedness,

	2009	2010	2011
Bonds	0	0	0
Other Bonds	0	0	0
Other	0	0	0
Princ.	0	0	0
	0	0	0

Figures are expressed in mills.

*Mick Wasson*  
Clerk