

**CERTIFICATE**

State of Kansas  
Special District  
2010

To the Clerk of Rooks County, State of Kansas  
We, the undersigned, officers of  
Cemetery Dist #1

**Cem #1  
2010**

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:		Page No.	Expenditure	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2010		2			
Allocation MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	56,112	50,000	3,349
Debt Service	10-113				
<b>Totals</b>	xxxxxxxxxx		56,112	50,000	3,349
Budget Summary		7			
Neighborhood Revitalization Rebate Resolution		8 9	Is a Resolution required?	Yes	

Assisted by: \_\_\_\_\_  
Address: \_\_\_\_\_

County Clerk's Use Only  
**14,932,058**  
November 1st Total Assessed Valuation  
*15,669,666*  
*- 691,981 NR*  
*- 45,577 OFA*

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

Attest: *July 20* 2009  
*Barbara Mary News*  
County Clerk Deputy

*Kirk Harrison*  
*Shuley & Hendrey*  
*Thomas News*  
*Charles R Ramsey*  
Governing Body



Computation to Determine Limit for 2010

		Amount of Levy
1. Total Tax Levy Amount in 2009 Budget		+ \$ 30,000
2. Debt Service Levy in 2009 Budget		- \$ 0
3. Tax Levy Excluding Debt Service		\$ 30,000
<b>2009 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2009:	+ 342,302	
5. Increase in Personal Property for 2009:		
5a. Personal Property 2009	+ 1,353,623	
5b. Personal Property 2008	- 1,497,083	
5c. Increase in Personal Property (5a minus 5b)	+ 0	
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2009:		247,708
7. Total Valuation Adjustment (Sum of 4, 5c, 6)		590,010
8. Total Estimated Valuation July, 1,2009	15,649,730	
9. Total Valuation less Valuation Adjustment (8 minus 7)		15,059,720
10. Factor for Increase (7 divided by 9)		0.03918
11. Amount of Increase (10 times 3)		+ \$ 1,175
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)		\$ 31,175
13. Debt Service Levy in this 2010 Budget		0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		31,175

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.

Cemetery Dist #1  
Rooks 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	57,116	3,638	58	139	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>57,116</b>	<b>3,638</b>	<b>58</b>	<b>139</b>	<b>0</b>

County Treas MVT Estimate 3,638

County Treas RVT Estimate 58

County Treas 16/20 M Vehicle Tax Estimate 139

County Treas Slider Estimate 0

MVT Factor 0.06369

RVT Factor 0.00102

16/20M Factor 0.00243

Slider Factor 0.00000





Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	23,909	26,186	2,277
Receipts:			
Ad Valorem Tax	24,126	30,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	252		
Motor Vehicle Tax	1,671	3,094	3,638
Recreational Vehicle Tax	25	43	58
16/20M Vehicle Tax	68	70	139
LAVTR			0
Slider			0
In Lieu of Taxes			
Excise Tax	1		
Escaped Tax	3		
Sale of Lots	940		
Interest on Idle Funds	562		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>27,648</b>	<b>33,207</b>	<b>3,835</b>
<b>Resources Available:</b>	<b>51,557</b>	<b>59,393</b>	<b>6,112</b>
Expenditures:			
Operations	15,480	20,000	20,000
Mowing	9,300	20,000	20,000
Bookkeeping & Adm		8,000	8,000
Repairs		6,000	6,000
Miscellaneous		3,116	2,112
Neighborhood Revitalization Rebate	591		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>25,371</b>	<b>57,116</b>	<b>56,112</b>
Unencumbered Cash Balance Dec 31	26,186	2,277	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	26,975	57,116	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<b>No</b>	<b>No</b>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<b>No</b>		Tax Required
			Del Comp Rate: 0.000%
			Amount of 2009 Ad Valorem Tax

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2010

The governing body of  
Cemetery Dist #1  
Rooks County

will meet on the <sup>18th</sup> day of August, 2009, at 9:00 a.m. at the Rooks County Commissioner's Room 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 the Plainville City Office  
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	25,371	1.678	57,116	1.735	56,112	50,000	3.195
Debt Service							
Totals	25,371	1.678	57,116	1.735	56,112	50,000	3.195
Less: Transfers	0		0		0		
Net Expenditures	25,371		57,116		56,112		
Total Tax Levied	25,000		30,000		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,902,445		17,294,985		15,649,730		

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.

Lois Bland  
Clerk

**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			
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2009 Net Valuation (July 1 less NR Valuation) 15,133,007

Net Valuation Factor: 15,133.007

Neighborhood Revitalization Subj to Rebate 516,723

Neighborhood Revitalization factor 516.723



SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2009-01

A resolution expressing the property taxation policy of the Board of Cemetery Dist #1 District with respect to financing the 2010 annual budget for Cemetery Dist #1, Rooks County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Cemetery Dist #1 district budget exceed the amount levied to finance the 2009 Cemetery Dist #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, Cemetery Dist #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 Cemetery Dist #1 that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Cemetery Dist #1 budget as defined above.

Adopted this 13<sup>th</sup> day of July, 2009 by the Cemetery Dist #1 District Board, Rooks County, Kansas.

Cemetery Dist #1 District Board

Kirk Harrison  
Chair/President

William K. ...  
Member

Charles R. Ramsey  
Member

Shirley L. Hendrix

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(Attach a signed copy to the budget)