

CERTIFICATE

State of Kansas
Special District

2010

To the Clerk of Barber, State of Kansas

We, the undersigned, officers of

Highland Cemetery 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
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:			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 & Slid		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	15-10	6	120,964	67,869	3.221
Debt Service	10-113	7			
		8			
		8			
Machinery Reserve		7	26,000		
Perpetual Care		7	5,000		
Non-Budgeted Funds		10			
Totals	xxxxxxxx		151,964	67,869	3.221
Budget Summary		8			
Neighborhood Revitalization Rebate		9			
Resolution		13			

3.221

Assisted by: _____

Address: _____

County Clerk's Use Only

21,069,071

November 1st Total
Assessed Valuation

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

Attest: 8/24, 2009

Dustin W. Smith
County Clerk

Walter R. Longman
C. J. Mueller
John Calhoun

Governing Body

Computation to Determine Limit for 2010

		Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$	67,993
2. Debt Service Levy in 2009 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	67,993
2009 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2009:	+ _____	8,105
5. Increase in Personal Property for 2009:		
5a. Personal Property 2009	+ _____	2,260,879
5b. Personal Property 2008	- _____	2,260,879
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2009:	_____	61,309
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	_____	69,414
8. Total Estimated Valuation July, 1, 2009	_____	21,406,372
9. Total Valuation less Valuation Adjustment (8 minus 7)	_____	21,336,958
10. Factor for Increase (7 divided by 9)	_____	0.00325
11. Amount of Increase (10 times 3)	+ \$ _____	221
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ _____	68,214
13. Debt Service Levy in this 2010 Budget	_____	0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	_____	68,214

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.

Highland Cemetery District #1
Barber

2010

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	128,432	6,098	102	550	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	128,432	6,098	102	550	0

County Treas MVT Estimate 6,098

County Treas RVT Estimate 102

County Treas 16/20 M Vehicle Tax Estimate 550

County Treas Slider Estimate 0

MVT Factor 0.04748

RVT Factor 0.00079

16/20M Factor 0.00428

Slider Factor 0.00000

2010

Highland Cemetery District #1
Barber

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2008	Current Amount for 2009	Proposed Amount for 2010	Transfers Authorized by Statute
General	Pertual Care	792	1,725	500	17-1338
General	Machinery Reserve	9,073	8,000	5,000	17-1336b
Totals		9,865	9,725	5,500	
Adjustments					
Adjusted Totals		9,865	9,725	5,500	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

2010

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2009	Date Due		Amount Due 2009		Amount Due 2010	
					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
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	93,639	63,275	34,883
Receipts:			
Ad Valorem Tax	50,394	67,993	xxxxxxxxxxxxxxxx
Delinquent Tax	1,052	250	300
Motor Vehicle Tax	5,968	4,000	6,098
Recreational Vehicle Tax	95	40	102
16/20M Vehicle Tax	827	500	550
LAVTR	0	0	0
Slider	467	500	0
In Lieu of Taxes	0	0	0
Sale of Lots	2,775	11,000	3,000
Burial Permits	7,350	7,000	7,000
Stone Permits	720	1,000	1,000
Donations	30	0	0
Other	102	50	0
Interest on Idle Funds	2,090	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	71,870	92,833	18,549
Resources Available:	165,509	156,108	53,432
Expenditures:			
Commodities	7,610	9,500	10,000
Contractual Services	11,607	17,000	15,000
Capitol Outlay	0	0	0
Personal Services	73,152	85,000	89,000
Transfer to Perpetual Fund	792	1,725	500
Transfer to Machinery Fund	9,073	8,000	5,000
Neighborhood Revitalization Rebate			1,464
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	102,234	121,225	120,964
Unencumbered Cash Balance Dec 31	63,275	34,883	xxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	133,000	128,432	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 0.500%
			Amount of 2009 Ad Valorem Tax

Highland Cemetery District #1
Barber
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District
2010

Adopted Budget Machinery Reserve	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	46,615	55,688	64,688
Receipts:			
Transfer from General	8,000	8,000	5,000
Interest on Idle Funds	1,073	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	9,073	9,000	6,000
Resources Available:	55,688	64,688	70,688
Expenditures:			
Machinery Purchase			26,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	26,000
Unencumbered Cash Balance Dec 31	55,688	64,688	44,688
2008/2009 Budget Authority Amount:	26,000	26,000	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Adopted Budget Perpetual Care	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	9,885	10,677	7,652
Receipts:			
Transfer from General	416	1,725	500
Interest on Idle Funds	376	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	792	1,975	750
Resources Available:	10,677	12,652	8,402
Expenditures:			
Contactual Services		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	5,000	5,000
Unencumbered Cash Balance Dec 31	10,677	7,652	3,402
2008/2009 Budget Authority Amount:	0	5,000	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Input sheet for Special District budget form

Enter Special District Name (Can be Longer than green cell) Highland Cemetery District #1

Enter County Name followed by 'County'

Barber

Enter year being budgeted (YYYY)

2010

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 2009 Budget, Certificate Page:

Fund Names:	Statute	2009 Expenditures	Amount of 2008 Ad Valorem Tax
General	15-10	128,432	67,993
Bond & Interest	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2009 Budgeted Year

67,993

Other (non-tax levy) fund names:

Machinery Reserve	26,000
Perpetual Care	5,000

Total Expenditures for 2009 Budgeted Year

159,432

Non-budgeted funds:

1	Machinery Reserve
2	Perpetual Care
3	
4	
5	

The input for the following comes directly from
the 2009 Budget, Budget Summary Page:

General
Bond & Interest
0
0

2007 Tax Rate
(2008 Column)

2.453
2.453

Total

Total Tax Levied (2008 budget column)
Assessed Valuation (2008 budget column)

RECEIVED

AUG 24 2009

BARBER COUNTY CLERK

51,111
20,835,396

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

From the County Clerks 2010 Budget Information:

Total Assessed Valuation for 2009	21,406,372
New Improvements for 2009	8,105
Personal Property excluding oil, gas, and mobile homes- 2009	2,260,879
Property that has changed in use for 2009	61,309
Personal Property excluding oil, gas, and mobile homes- 2008	2,260,879
Neighborhood Revitalization - 2010	451,112

Actual Tax Rates for the 2009 Budget:

<u>Fund</u>	<u>Rate</u>
General	2.818
Bond & Interest	
0	
0	
Total Tax Rates	2.818

Final Assessed Valuation from the November 1, 2008 Abstract	24,129,638
---	------------

From the County Treasurer's Budget Information - 2010 Budget Year Estimates:

Motor Vehicle Tax Estimate	6,098
Recreational Vehicle Tax Estimate	102
1620 M Vehicle Tax	550
LAVTR	
Slider	

Computation of Delinquency

Actual Delinquency for 2008 Tax (round to three decimal places) 0.053

Rate used in this budget will be shown on all fund pages with a tax levy** 0.500%

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

From the 2008 Budget Certificate Page

Funds	2008 Expenditure Amounts Budget Authority	Note: If the 2008 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	133,000	
Bond & Interest		
0		
0		
Machinery Reserve	26,000	
Perpetual Care	0	

Highland Cemetery District #1

NON-BUDGETED FUNDS
(Only the actual budget year for 2008 is to be shown)

2010

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Machinery Reserve		Perpetual Care		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		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	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
										**
										**

** Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2010

The governing body of
Highland Cemetery District #1
Barber

will meet on the 13th day of August, 2009 at 5:00 p.m. at Medicine Lodge 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 be levied.

Detailed budget information is available at Medicine Lodge City Hall 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	102,234	2.453	121,225	2.818	120,964	67,869	3.171
Debt Service							
Machinery Reserve					26,000		
Perpetual Care			5,000		5,000		
Non-Budgeted Funds							
Totals	102,234	2.453	126,225	2.818	151,964	67,869	3.171
Less: Transfers	9,865		9,725		5,500		
Net Expenditures	92,369		116,500		146,464		
Total Tax Levied	51,111		67,993		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	20,835,396		24,129,638		21,406,372		

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.


Clerk

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2010

Highland Cemetery District #1

2010 Neighborhood Revitalization Rebate

Budgeted Funds for 2009	2009 Ad Valorem before Rebate	2009 Mil Rate before Rebate	Estimate 2010 NR Rebate
General	67,993	3.245	1,464
Bond & Interest	0		
TOTAL	67,993	3.245	1,464

2009 Net Valuation (July 1 less NR Valuation) 20,955,260

Net Valuation Factor: 20,955.260

Neighborhood Revitalization Subj to Rebate 451,112

Neighborhood Revitalization factor 451.112

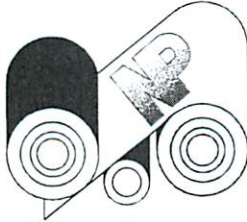
PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland

of lawful age, being duly sworn upon oath states that he is the
Publisher of

The Gyp Hill
PREMIERE

110 N. Main P.O. Box 127
Medicine Lodge,
Kansas 67104



THAT said newspaper has been published weekly, fifty (50) times a
year and HAS BEEN PUBLISHED for at least on year prior to the
first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at
the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER
County, Kansas and is

NOT a trade, religious or fraternal publication and has been
PUBLISHED IN BARBER County, Kansas and

THAT ATTACHED PUBLICATION was published on the follow-
ing dates in regular issue (s) of said newspaper:

1st Publication was made on July 20, 2009

2nd Publication was made on _____

3rd Publication was made on _____

4th Publication was made on _____

5th Publication was made on _____

6th Publication was made on _____

Publication Fees \$ 31.50

(SIGN) _____

SUBSCRIBED and sworn before me this 24 day of July, 2009

[Signature]
(Notary Public)

My commission expires: 9-30-09



PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, July 20, 2009

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Highland Cemetery District #1
Barber

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and will be available at this hearing.

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of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax
General	102,234	2.453	121,225	2.818	120,964	67,869
Debt Service						
Machinery Reserve					26,000	
Perpetual Care			5,000		5,000	
Non-Budgeted Funds						
Totals	102,234	2.453	126,225	2.818	151,964	67,869
Less: Transfers	9,865		9,725		5,500	
Net Expenditures	92,369		116,500		146,464	
Total Tax Levied	51,111		67,993		xxxxxxxxxxxx	
Assessed Valuation	20,835,396		24,129,638		21,406,372	

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.

[Signature]
Clerk

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