

# CERTIFICATE

State of Kansas  
Special District

2010

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

Cemetery 7

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		
		Expenditure	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:	Page No.			
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Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
<b>Fund</b>	<b>K.S.A.</b>			
General	0	6,800	4,257	3.016
Debt Service	10-113			
<b>Totals</b>	xxxxxxx	6,800	4,257	
Budget Summary	7			
Neighborhood Revitalization Rebate		Is a Resolution required?	Yes	
Resolution				

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

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

County Clerk's Use Only

1,411,714

November 1st Total  
Assessed Valuation

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

Attest: Oct 22, 2009

Patricia A. Couch  
County Clerk

Warren Hahn  
Patricia A. Couch  
Patricia A. Couch  
Governing Body

**Computation to Determine Limit for 2010**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2009 Budget	+ \$	<u>3,922</u>
2. Debt Service Levy in 2009 Budget	- \$	<u>0</u>
3. <b>Tax Levy Excluding Debt Service</b>	\$	<u>3,922</u>
<b>2009 Valuation Information for Valuation Adjustments:</b>		
4. <b>New Improvements for 2009:</b>	+ <u>7,571</u>	
5. <b>Increase in Personal Property for 2009:</b>		
5a. Personal Property 2009	+ <u>27,643</u>	
5b. Personal Property 2008	- <u>27,362</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>281</u>	
	(Use Only if > 0)	
6. <b>Valuation of Property that has Changed in Use during 2009:</b>	<u>8,615</u>	
7. <b>Total Valuation Adjustment (Sum of 4, 5c, 6)</b>	<u>16,467</u>	
8. Total Estimated Valuation July, 1,2009	<u>1,368,153</u>	
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>	<u>1,351,686</u>	
10. Factor for Increase (7 divided by 9)	<u>0.01218</u>	
11. Amount of Increase (10 times 3)	+ \$ <u>48</u>	
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>	\$ <u><u>3,970</u></u>	
13. <b>Debt Service Levy in this 2010 Budget</b>	<u>0</u>	
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>	<u><u>3,970</u></u>	

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.

**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	6,300	605	13	35	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	6,300	605	13	35	0

County Treas MVT Estimate 605

County Treas RVT Estimate 13

County Treas 16/20 M Vehicle Tax Estimate 35

County Treas Slider Estimate 0

MVT Factor 0.09609

RVT Factor 0.00201

16/20M Factor 0.00563

Slider Factor 0.00000

2010

Cemetery 7  
Cowley County

**Schedule of Transfers**

<b>Fund Transferred From:</b>	<b>Fund Transferred To:</b>	<b>Actual Amount for 2008</b>	<b>Current Amount for 2009</b>	<b>Proposed Amount for 2010</b>	<b>Transfers Authorized by Statute</b>
	<b>Totals</b>	0	0	0	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	0	0	0	

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

## 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]

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

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	2,989	3,852	2,093
Receipts:			
Ad Valorem Tax	3,923	3,922	xxxxxxxxxxxxxxxxxx
Delinquent Tax	253		
Motor Vehicle Tax	583	572	605
Recreational Vehicle Tax	12	13	13
16/20M Vehicle Tax	36	34	35
LAVTR			0
Slider			0
In Lieu of Taxes			
Sale of Lots	150		
Interest on Idle Funds	11		
Miscellaneous	25		
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>4,993</b>	<b>4,541</b>	<b>653</b>
<b>Resources Available:</b>	<b>7,982</b>	<b>8,393</b>	<b>2,746</b>
Expenditures:			
Mowing	4,010	6,300	6,800
Operating	120		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>4,130</b>	<b>6,300</b>	<b>6,800</b>
Unencumbered Cash Balance Dec 31	3,852	2,093	xxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	5,700	6,300	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	For Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		Tax Required
			Del Comp Rate: 5.000%
			Amount of 2009 Ad Valorem Tax

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2010

The governing body of  
Cemetery 7  
Cowley County

will meet on the     day of     , 2009, at     p.m. at     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  
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	4,130	2.743	6,300	2.713	6,800	4,257	3.111
Debt Service							
Totals	4,130	2.743	6,300	2.713	6,800	4,257	3.111
Less: Transfers	0		0		0		
Net Expenditures	4,130		6,300		6,800		
Total Tax Levied	4,040		3,922		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,472,861		1,445,811		1,368,153		

### 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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# AFFIDAVIT OF PUBLICATION

(First Published in the Winfield Daily Courier, Monday, August 24, 2009)

## NOTICE OF BUDGET HEARING

The governing body of  
Cemetery 7  
Cowley County

will meet on the 1st day of Sept., 2009, at 7:00 p.m. at 516 Locust, Atlanta, for the purpose of hearing and answering objections of taxpayers to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at  
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		
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Less: Transfers	0		0		0		
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Assessed Valuation	1,472,861		1,445,811		1,268,153		

#### Outstanding Indebtedness

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Total	0	0	0

\*Tax rates are expressed in mills.

*Patricia A. Cochran*  
Clerk

Rate \$ .00

Printer's Fee \$ 89.64

ity of Cowley, ss:

wful age, being first duly sworn, states that he is NFIELD DAILY COURIER, a daily newspaper printed and field, Cowley County, Kansas, and which newspaper has s second class matter at the post office of publication, and 1 on a daily, weekly, monthly and yearly basis in said 3, religious or fraternal publication, and has been con-ly printed and published in said city at least fifty times a shed for at least five years immediately prior to the first ioned;

h a true copy is hereto attached, was published in the

ic 24<sup>th</sup> day of

st, A.D. 20 09.

says he has personal knowledge of the statements above rue.

*David E. Craig*  
fore me this 25<sup>th</sup> day of August, 20 09

*Beth Glantz*  
Notary Public



*SPECIAL DISTRICT RESOLUTION*

RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Board of Cemetery 7 District with respect to financing the 2010 annual budget for Cemetery 7, Cowley County, Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Cemetery 7 district budget exceed the amount levied to finance the 2009 Cemetery 7 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 7 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 7 that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Cemetery 7 budget as defined above.

Adopted this 1st day of Sept, 2009 by the Cemetery 7 District Board, Cowley County, Kansas.

Cemetery 7 District Board

Warren Hahn  
, Chair/President

Patricia A. Couch  
, Member

Katherine A. Shaw  
, Member

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(Attach a signed copy to the budget)