

CERTIFICATE

2010

To the Clerk of PAWNEE COUNTY, State of Kansas

We, the undersigned, officers of
GARFIELD CEMETERY *#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.

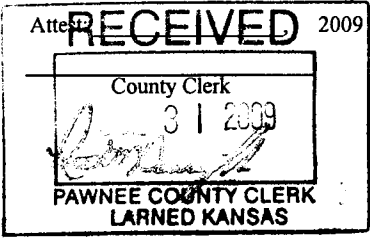
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			Expenditure	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
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Allocation MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	17-1344	6	29,000	20,724	2,365
Debt Service	10-113				
Totals	xxxxxxxxx		29,000	20,724	
Budget Summary		7			
Neighborhood Revitalization Rebate Resolution		10	Is a Resolution required?	Yes	

Assisted by: Simmons & Simmons, Inc.
529 Broadway
Address: Larned, KS 67550

County Clerk's Use Only
8763266
November 1st Total Assessed Valuation

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

Eldon E. Merkfessel
Patricia A. ...
Stanley Alden
Steve E. Hall
Governing Body



GARFIELD CEMETERY
PAWNEE COUNTY

State of Kansas
Special District 2010

Computation to Determine Limit for 2010

	Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$ 13,543
2. Debt Service Levy in 2009 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 13,543
2009 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2009:	+ 38,014
5. Increase in Personal Property for 2009:	
5a. Personal Property 2009	+ 166,403
5b. Personal Property 2008	- 107,951
5c. Increase in Personal Property (5a minus 5b)	+ 58,452
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2009:	20,609
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	117,075
8. Total Estimated Valuation July, 1,2009	8,812,399
9. Total Valuation less Valuation Adjustment (8 minus 7)	8,695,324
10. Factor for Increase (7 divided by 9)	0.01346
11. Amount of Increase (10 times 3)	+ \$ 182
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ 13,725
13. Debt Service Levy in this 2010 Budget	0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	13,725

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.

GARFIELD CEMETERY
PAWNEE 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	22,000	956	15	152	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	22,000	956	15	152	0

County Treas MVT Estimate 956

County Treas RVT Estimate 15

County Treas 16/20 M Vehicle Tax Estimate 152

County Treas Slider Estimate 0

MVT Factor 0.04345

RVT Factor 0.00068

16/20M Factor 0.00691

Slider Factor 0.00000

GARFIELD CEMETERY
PAWNEE COUNTY

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*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2009	Payments Due 2009	Payments Due 2010
"none"							
Total				0	0	0	0

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

GARFIELD CEMETERY
PAWNEE COUNTY
FUND PAGE - GENERAL

State of Kansas
Special District
2010

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	8,548	11,861	5,716
Receipts:			
Ad Valorem Tax	17,537	13,543	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	291		
Motor Vehicle Tax	790	1,225	956
Recreational Vehicle Tax	21	25	15
16/20M Vehicle Tax	38	62	152
LAVTR			0
Slider			0
In Lieu of Taxes			
Sale of Lots	200		200
Openings & Closings	1,275	1,000	1,217
Interest on Idle Funds	34		20
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	20,185	15,855	2,560
Resources Available:	28,733	27,716	8,276
Expenditures:			
Operations	4,312	4,900	4,900
Personal Services	10,357	11,000	11,000
Other	108	100	100
Contract	741	500	500
Insurance	1,355	2,000	2,000
Commodities		500	500
Capital Outlay		3,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	16,872	22,000	29,000
Unencumbered Cash Balance Dec 31	11,861	5,716	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	22,000	22,000	Non-Appr Bal
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	<u>No</u>		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
GARFIELD CEMETERY
PAWNEE COUNTY

will meet on the 4th day of August, 2009 at 8:00 PM at the Garfield 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 Simmons & Simmons, Inc., 529 Broadway Larned, Kansas 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	16,872	2.020	22,000	1.503	29,000	20,724	2.352
Debt Service							
Totals	16,872	2.020	22,000	1.503	29,000	20,724	2.352
Less: Transfers	0		0		0		
Net Expenditures	16,872		22,000		29,000		
Total Tax Levied	17,832		13,543		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,828,197		9,014,454		8,812,399		

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.

Eldon E. Meckfesse
Clerk

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 1-2009

A resolution expressing the property taxation policy of the Board of GARFIELD CEMETERY District with respect to financing the 2010 annual budget for GARFIELD CEMETERY, PAWNEE COUNTY, Kansas.

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

Adopted this 16TH day of July, 2009 by the GARFIELD CEMETERY District Board, PAWNEE COUNTY, Kansas.

GARFIELD CEMETERY District Board

Eldon E. Meckfesse
Chair/President

Patricia H. Meckfesse
Member

Stanley Admitt
Member

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(Attach a signed copy to the budget)