

CERTIFICATE

2010

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Cemetery 5

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 & Slid		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	3,450	3,154	8,798
Debt Service	10-113				
Totals	XXXXXXXXXX		3,450	3,154	
Budget Summary	0				
Neighborhood Revitalization Rebate			Is a Resolution required?	Yes	
Resolution					

Assisted by: _____
Address: _____

County Clerk's Use Only
358,521
November 1st Total
Assessed Valuation

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

Mark Crowley
Carl Drescher
Seward Couch

Attest: *October 22, 2009*
[Signature]
County Clerk

Governing Body

Computation to Determine Limit for 2010

	Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$ <u>2,827</u>
2. Debt Service Levy in 2009 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>2,827</u>
 2009 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2009:	+ <u>4,217</u>
5. Increase in Personal Property for 2009:	
5a. Personal Property 2009	+ <u>5,810</u>
5b. Personal Property 2008	- <u>4,906</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>904</u>
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2009:	<u>2,958</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	<u>8,079</u>
8. Total Estimated Valuation July, 1,2009	<u>353,450</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>345,371</u>
10. Factor for Increase (7 divided by 9)	<u>0.02339</u>
11. Amount of Increase (10 times 3)	+ \$ <u>66</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ <u>2,893</u>
13. Debt Service Levy in this 2010 Budget	<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>2,893</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.

Cemetery 5
Cowley 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	3,450	395	5	46	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	3,450	395	5	46	0

County Treas MVT Estimate 395

County Treas RVT Estimate 5

County Treas 16/20 M Vehicle Tax Estimate 46

County Treas Slider Estimate 0

MVT Factor 0.11447

RVT Factor 0.00136

16/20M Factor 0.01340

Slider Factor 0.00000

Cemetery 5
 Cowley County

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
	Totals	0	0	0	
	Adjustments				
	Adjusted Totals	0	0	0	

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

2010

Cemetery 5
Cowley 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
Total				0	0	0	0

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

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	170	0	0
Receipts:			
Ad Valorem Tax	3,056	2,827	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	443	413	395
Recreational Vehicle Tax	5	9	5
16/20M Vehicle Tax	102	82	46
LAVTR			0
Slider			0
In Lieu of Taxes			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	3,607	3,331	446
Resources Available:	3,777	3,331	446
Expenditures:			
Mowing	3,696	3,331	3,450
Publication	81		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	3,777	3,331	3,450
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	3,450	3,450	Non-Appr Bal
Violation of Budget Law for 2008/2009:	Yes	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	Yes		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 5
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	3,777	7.760	3,331	7.502	3,450	3,154	8.925
Debt Service							
Totals	3,777	7.760	3,331	7.502	3,450	3,154	8.925
Less: Transfers	0		0		0		
Net Expenditures	3,777		3,331		3,450		
Total Tax Levied	3,052		2,827		xxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	393,828		376,844		353,450		

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

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 1

A resolution expressing the property taxation policy of the Board of Cemetery 5 District with respect to financing the 2010 annual budget for Cemetery 5, Cowley County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Cemetery 5 district budget exceed the amount levied to finance the 2009 Cemetery 5 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 5 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 5 that is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Cemetery 5 budget as defined above.

Adopted this 31 day of Oct, 2009 by the Cemetery 5 District Board, Cowley County, Kansas.

Cemetery 5 District Board



Chair/President



Member

, Member

Page No.

(Attach a signed copy to the budget)

AFFIDAVIT OF PUBLICATION

The governing body of
 Cowley County
 Clerk, Kansas
 will meet on the 10th day of August, 2009, at 4:00 p.m. at the Atlanta Correctional Center Church for the
 purpose of hearing and answering objections of taxpayers relating to the proposed fiscal year 2010
 budget of said county.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Assessed 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	Proposed Budget 2010 Expenditures	Assessed 2009 Ad Valorem Tax	Proposed Budget Year 2010	Actual Tax
General Fund	\$ 777,760	\$ 3,281,592	\$ 3,490,154	\$ 825
Water	0	0	0	0
Sanitation	0	0	0	0
Public Works	0	0	0	0
Police	0	0	0	0
Fire	0	0	0	0
Library	0	0	0	0
Health	0	0	0	0
Other	0	0	0	0
Total	\$ 777,760	\$ 3,281,592	\$ 3,490,154	\$ 825

100 rates are expressed in cents
 Clerk

County of Cowley, ss:

I, lawful age, being first duly sworn, states that he is
 WINFIELD DAILY COURIER, a daily newspaper printed and
 published in Cowley County, Kansas, and which newspaper has
 as second class matter at the post office of publication, and
 is published on a daily, weekly, monthly and yearly basis in said
 county, religious or fraternal publication, and has been con-
 tinuously published and published in said city at least fifty times a
 year for at least five years immediately prior to the first
 mentioned;

which a true copy is hereto attached, was published in the
 of the 31st day of July
 A.D. 2009.

er says he has personal knowledge of the statements above
 re true.

Alfred E. Craig
 before me this 31st day of July, 2009
Beth Glantz
 Notary Public

No. Lines 99
 Rate \$ 83
 Printer's Fee \$ 82.17

BETH GLANTZ
 Notary Public - State of Kansas
 My Appt. Expires 10-9-2011