

**CERTIFICATE**

2010

To the Clerk of Pawnee County, State of Kansas  
We, the undersigned, officers of  
POINT VIEW CEMETERY

State of Kansas  
Special District

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
as the 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
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Allocation of MVT, RVT & 16/20M Veh		3			
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Statement of Indebt. & Lease/Purchase		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	0	6	16,200	11,330	3,206
Debt Service	10-113				
<b>Totals</b>	xxxxxxxxxxxx		16,200	11,330	

Budget Summary	7			
Neighborhood Revitalization Rebate		Is a Resolution required?	Yes	
Resolution	8			

Final Assessed Valuation:	County Clerk's Use Only
Pawnee County	1813 431
Stafford County	1721 605
0	
0	
0	
<b>Total Assessed Valuation</b>	<b>3535036.<sup>0</sup></b>

November 1st Valuation

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

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

*Larry Miller*  
*Marlene Ackerman*  
*Bill Jackson*  
Governing Body

**RECEIVED**  
Attest: \_\_\_\_\_, 2009  
*[Signature]*  
PAWNEE COUNTY CLERK  
LARNED KANSAS

Computation to Determine Limit for 2010

	Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$ 7,795
2. Debt Service Levy in 2009 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 7,795
<b>2009 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2009:	+ 37,573
5. Increase in Personal Property for 2009:	
5a. Personal Property 2009	+ 60,663
5b. Personal Property 2008	- 42,068
5c. Increase in Personal Property (5a minus 5b)	+ 18,595
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2009:	3,927
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	60,095
8. Total Estimated Valuation July, 1,2009	3,536,274
9. Total Valuation less Valuation Adjustment (8 minus 7)	3,476,179
10. Factor for Increase (7 divided by 9)	0.01729
11. Amount of Increase (10 times 3)	+ \$ 135
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ 7,930
13. Debt Service Levy in this 2010 Budget	0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	7,930

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	12,800	447	6	215	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	12,800	447	6	215	0

County Treas MVT Estimate 447

County Treas RVT Estimate 6

County Treas 16/20 M Vehicle Tax Estimate 215

County Treas Slider Estimate 0

MVT Factor 0.03492

RVT Factor 0.00047

16/20M Factor 0.01680

Slider Factor 0.00000

POINT VIEW CEMETERY  
Pawnee 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
	"none"				
<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.

2010

POINT VIEW 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
Revenue Bonds:										
Total Revenue				0			0	0		0
Other:										
Total Other				0			0	0		0
Total				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

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

POINT VIEW 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	3,224	6,598	4,202
Receipts:			
Ad Valorem Tax	11,841	7,795	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	198		
Motor Vehicle Tax	489	703	447
Recreational Vehicle Tax	2	4	6
16/20M Vehicle Tax	65	144	215
LAVTR			0
Slider			0
In Lieu of Taxes			
Sale of Mower	1,020		
Lot Sold	80	350	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>13,695</b>	<b>8,996</b>	<b>668</b>
<b>Resources Available:</b>	<b>16,919</b>	<b>15,594</b>	<b>4,870</b>
Expenditures:			
Operations	321	2,500	2,500
Personal Services	3,990	6,992	7,000
Other	128	300	300
Contract Services	713	850	900
Insurance	307	500	500
Equipment	4,862	250	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>10,321</b>	<b>11,392</b>	<b>16,200</b>
Unencumbered Cash Balance Dec 31	6,598	4,202	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	12,800	12,800	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  
**POINT VIEW CEMETERY**  
Pawnee County

will meet on the 6th day of August, 2009 at 8:00 PM at 120 W. 16th St. Larned, KS  
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	10,321	3.728	11,392	2.274	16,200	11,330	3.204
Debt Service							
<b>Totals</b>	10,321	3.728	11,392	2.274	16,200	11,330	3.204
Less: Transfers	0		0		0		
Net Expenditures	10,321		11,392		16,200		
Total Tax Levied	12,105		7,795		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	3,246,966		3,428,828		3,536,274		

Outstanding Indebtedness,

	2008	2009	2010
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	0	0	0

\*Tax rates are expressed in mills.

*Larry Miller*  
Clerk

# Affidavit of Publication

# Proof of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

JOHN M. SETTLE, being first duly sworn, deposes and says: That he is managing editor of

## THE TILLER AND TOILER

a Daily Newspaper printed in the State of Kansas, and published in and for general circulation in Pawnee County, Kansas, with a general paid circulation on a daily basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a daily published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for \_\_\_\_\_ consecutive ISSUE the first publication thereof being made as aforesaid on the 21st day July, 2009 with subsequent publications being made on the following dates:

\_\_\_\_\_ 20 \_\_\_\_\_, 20 \_\_\_\_\_  
\_\_\_\_\_ 20 \_\_\_\_\_, 20 \_\_\_\_\_  
\_\_\_\_\_ 20 \_\_\_\_\_, 20 \_\_\_\_\_

John M. Settle  
SUBSCRIBED and sworn to before me this 21st day of July, 2009

Shirley Strassburg  
Notary Public

My commission expires 6-10-2011

Printer's fee \$64.00

Additional copies \$

SHIRLEY STRASSBURG  
NOTARY PUBLIC  
STATE OF KANSAS  
My Appt. Exp. 6-10-2011

LEGAL NOTICE  
(First published in the Tiller & Toiler on July 21, 2009)  
Various legal notices and advertisements, including names like "Park & Green", "Out Group", and "Help Wanted".



SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 1-2009

*A resolution expressing the property taxation policy of the Board of POINT VIEW CEMETERY District with respect to financing the 2010 annual budget for POINT VIEW CEMETERY, Pawnee County, Kansas.*

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

Adopted this 17<sup>th</sup> day of JULY, 2009 by the POINT VIEW CEMETERY District Board, Pawnee County, State of Kansas.

POINT VIEW CEMETERY District Board

Larry Miller  
Chair/President

Maryne Ackerman  
Member

Bill Jensen  
Member

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(Attach a signed copy to the budget)