

CERTIFICATE

2011

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 2011; and (3) the
Amount(s) of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

			2011 Adopted Budget		
Table of Contents:		Page No.	Expenditure	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2011		2			
Allocation MVT, RVT, 16/20M Veh & Slid		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	15-10	6	116,541	92,837	4,665
Debt Service	10-113	7			
		8			
		8			
Machinery Reserve		9			
Perpetual Care		9			
Non-Budgeted Funds		10			
Totals	XXXXXXXXXX		116,541	92,837	4,665
Budget Summary		11			
Neighborhood Revitalization Rebate		12	Is a Resolution required?	Yes	
Resolution		13			

Assisted by: _____
Address: _____

County Clerk's Use Only
19,899,853
November 1st Total
Assessed Valuation

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

Attest: 8/20, 2010
Dulcie W. W. [Signature]
County Clerk

Walter R. [Signature]
[Signature]
[Signature]
Governing Body

RECEIVED

AUG 20 2010

BARBER COUNTY CLERK

Computation to Determine Limit for 2011

	Amount of Levy
1. Total Tax Levy Amount in 2010 Budget	+ \$ <u>67,869</u>
2. Debt Service Levy in 2010 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>67,869</u>

2010 Valuation Information for Valuation Adjustments:

4. New Improvements for 2010:	+ <u>33,773</u>	
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ <u>1,823,473</u>	
5b. Personal Property 2009	- <u>1,823,473</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2010:		<u>6,877</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)		<u>40,650</u>
8. Total Estimated Valuation July, 1,2010	<u>19,897,866</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>19,857,216</u>
10. Factor for Increase (7 divided by 9)		<u>0.00205</u>
11. Amount of Increase (10 times 3)		+ \$ <u>139</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)		\$ <u><u>68,008</u></u>
13. Debt Service Levy in this 2011 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u><u>68,008</u></u>

If the 2011 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

2011

ALLOCATION OF MOTOR, RECREATIONAL ,16/20M VEHICLE TAXES & SLIDER

2010 Budgeted Funds	Tax Levy Amount in 2009 Budget	Allocation for Year 2011			
		MVT	RVT	16/20M Veh	Slider
General	67,869	5,081	76	645	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	67,869	5,081	76	645	0

County Treas MVT Estimate 5,081

County Treas RVT Estimate 76

County Treas 16/20 M Vehicle Tax Estimate 645

County Treas Slider Estimate 0

MVT Factor 0.07487

RVT Factor 0.00112

16/20M Factor 0.00950

Slider Factor 0.00000

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	63,275	37,746	7,565
Receipts:			
Ad Valorem Tax	65,086	67,869	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,917	300	300
Motor Vehicle Tax	5,205	4,000	5,081
Recreational Vehicle Tax	82	50	76
16/20M Vehicle Tax	578	600	645
LAVTR			0
Slider			0
In Lieu of Taxes			
Sale of Lots	12,365	3,000	3,000
Burial Permits	8,925	6,000	6,000
Stone Permits	920	1,000	1,000
Donations	62		
Other			
Interest on Idle Funds	942	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	96,082	83,319	16,602
Resources Available:	159,357	121,065	24,166
Expenditures:			
Commodities	11,201	9,000	10,000
Contractual Services	23,451	15,500	15,000
Personal Services	79,357	89,000	90,000
Capitol Outlay	0	0	0
Transfer to Perpetual Care Fund	2,049		
Transfer to Machinery Reserve	5,554		
Neighborhood Revitalization Rebate			1,541
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	121,611	113,500	116,541
Unencumbered Cash Balance Dec 31	37,746	7,565	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	128,432	120,964	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	116,541
		Tax Required	92,375
		Del Comp Rate: 0.500%	462
		Amount of 2010 Ad Valorem Tax	92,837

Adopted Budget Machinery Reserve	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	55,688	61,242	51,662
Receipts:			
Transfer from General	5,000		
Interest on Idle Funds	554	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	5,554	500	500
Resources Available:	61,242	61,742	52,162
Expenditures:			
Tractor		10,080	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	10,080	0
Unencumbered Cash Balance Dec 31	61,242	51,662	52,162
2009/2010 Budget Authority Amount:	26,000	26,000	

Adopted Budget Perpetual Care	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	10,677	12,726	12,876
Receipts:			
Transfer from General	1,855		
Interest on Idle Funds	194	150	150
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,049	150	150
Resources Available:	12,726	12,876	13,026
Expenditures:			
Contractual Services			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	12,726	12,876	13,026
2009/2010 Budget Authority Amount:	5,000	5,000	

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2011

The governing body of
Highland Cemetery District #1
Barber

will meet on August 19, 2010 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 levied. Detailed budget information is available at Medicine Lodge City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Actual Tax Rate*
General	121,611	2.818	113,500	3.171	116,541	92,837	4.666
Debt Service							
Machinery Reserve			10,080				
Perpetual Care							
Non-Budgeted Funds							
Totals	121,611	2.818	123,580	3.171	116,541	92,837	4.666
Less: Transfers	7,603		0		0		
Net Expenditures	114,008		123,580		116,541		
Total Tax Levied	67,993		67,869		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	24,129,638		21,069,071		19,897,866		

Outstanding Indebtedness,

Jan 1,	2008	2009	2010
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.

Handi S. Simmons
Clerk

2011 Neighborhood Revitalization Rebate

Budgeted Funds for 2011	2010 Ad Valorem before	2010 Mil Rate before Rebate	Estimate 2011 NR Rebate
General	67,869	3.411	1,541
Debt Service			
TOTAL	67,869	3.411	1,541

2010 July 1 Valuation: 19,897,866

Valuation Factor: 19,897.866

Neighborhood Revitalization Subj to Rebate: 451,770

Neighborhood Revitalization factor: 451.77

**This information comes from the 2011 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2010-01

District with respect to financing the 2011 annual budget for Highland Cemetery District #1, Barber, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Highland Cemetery District #1 district budget exceed the amount levied to finance the 2010 Highland Cemetery District #1 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, Highland Cemetery District #1 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 Highland Cemetery District #1 that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Highland Cemetery District #1 budget as defined above.

Adopted this 19 day of August, 2010 by the Highland Cemetery District #1 District Board, Barber, Kansas.

Highland Cemetery District #1 District Board

Walter R Lonsner

, Chair/President

John Colborn

, Member

[Signature]

, Member

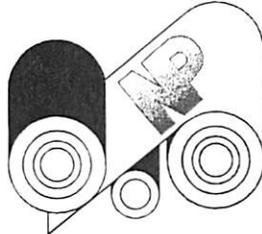
**PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY**

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 following dates in regular issue (s) of said newspaper:

- 1st Publication was made on July 26, 2010
- 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 _____

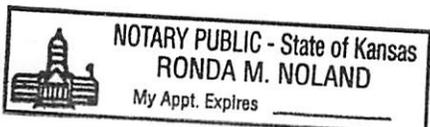
Publication Fees \$ 36.00

(SIGN) *[Signature]*

SUBSCRIBED and sworn before me this 3 day of Aug. 2010

[Signature]
(Notary Public)

My commission expires: 9-30-2013



PUBLIC NOTICE
Published in The Gyp Hill Premiere on Monday, July 26, 2010

NOTICE OF BUDGET HEARING

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Highland Cemetery District #1
Barber

will meet on August 19, 2010 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.

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General	121,611	2.81%	113,503	3.171	116,541	92,837
Debt Service						
Machinery Reserve			10,080			
Perpetual Care						
Non-Budgeted Funds						
Totals	121,611	2.81%	123,583	3.171	116,541	92,837
Less: Transfers	7,603		0		0	
Net Expenditures	114,008		123,583		116,541	
Total Tax Levied	67,993		67,869		100,000,000,000,000	
Assessed Valuation	74,129,638		21,059,071		19,897,866	

Outstanding indebtedness:

Jan 1,	2008	2009	2010
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Non-Fund Warrant	0	0	0
Lease/Pur. Price	0	0	0
Total	0	0	0

* Tax rates are expressed in mills.

[Signature]
Clerk

Page No. 11