

CERTIFICATE

2011

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of  
Empire Cemetery

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					
<b>Fund</b>	<b>K.S.A.</b>				
General	0	5	17,000	14,873	1.063
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		XXXXXXXXXX	17,000	14,873	1.063
Budget Summary		7			
Neighborhood Revitalization Rebate Resolution		8	Is a Resolution required?	Yes	

Assisted by: Rick Witte  
County Administrator  
Address: PO Box 646  
McPherson, KS 67460

County Clerk's Use Only  
13,990,426  
November 1st Total  
Assessed Valuation

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

Attest: Aug 16, 2010  
Susan R. May  
County Clerk

Mark Skpper  
Linda K Andersen  
Donald C. ...  
...  
Governing Body

**Computation to Determine Limit for 2011**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2010 Budget		+ \$ <u>14,741</u>
2. Debt Service Levy in 2010 Budget		- \$ <u>0</u>
3. <b>Tax Levy Excluding Debt Service</b>		<u>\$ 14,741</u>
 <b>2010 Valuation Information for Valuation Adjustments:</b>		
4. <b>New Improvements for 2010:</b>	+ <u>84,142</u>	
5. <b>Increase in Personal Property for 2010:</b>		
5a. Personal Property 2010	+ <u>447,141</u>	
5b. Personal Property 2009	- <u>521,479</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. <b>Valuation of Property that has Changed in Use during 2010:</b>		<u>0</u>
7. <b>Total Valuation Adjustment (Sum of 4, 5c, 6)</b>		<u>84,142</u>
8. Total Estimated Valuation July, 1,2010	<u>13,974,358</u>	
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>		<u>13,890,216</u>
10. Factor for Increase (7 divided by 9)		<u>0.00606</u>
11. Amount of Increase (10 times 3)		+ \$ <u>89</u>
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>		<u>\$ 14,830</u>
13. <b>Debt Service Levy in this 2011 Budget</b>		<u>0</u>
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>		<u><u>14,830</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.

**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	14,741	1,695	41	37	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>14,741</b>	<b>1,695</b>	<b>41</b>	<b>37</b>	<b>0</b>

County Treas MVT Estimate 1,695

County Treas RVT Estimate 41

County Treas 16/20 M Vehicle Tax Estimate 37

County Treas Slider Estimate 0

MVT Factor 0.11499

RVT Factor 0.00278

16/20M Factor 0.00251

Slider Factor 0.00000



Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	548	475	293
Receipts:			
Ad Valorem Tax	14,667	14,741	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	171	120	145
Motor Vehicle Tax	1,713	1,657	1,695
Recreational Vehicle Tax	44	42	41
16/20M Vehicle Tax	45	48	37
LAVTR			0
Slider	122	0	0
In Lieu of Taxes			
Lot Sales	150	200	200
Interest on Idle Funds	15	10	8
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>16,927</b>	<b>16,818</b>	<b>2,126</b>
<b>Resources Available:</b>	<b>17,475</b>	<b>17,293</b>	<b>2,419</b>
Expenditures:			
Contractual	11,139	10,000	10,000
Commodities	3,732	3,000	3,000
Capital Outlay	809	1,000	1,000
Transfer to Reserve Acct	1,320	3,000	3,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
Unencumbered Cash Balance Dec 31	475	293	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	17,000	17,000	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	17,000
		Tax Required	14,581
		Del Comp Rate: 2.000%	292
		Amount of 2010 Ad Valorem Tax	14,873



**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2011

The governing body of  
Empire Cemetery  
McPherson County

will meet on July 30, 2010 at 7:00 p.m. at Empire Cemetery 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 Galva 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	17,000	1.082	17,000	1.132	17,000	14,873	1.064
Debt Service							
Non-Budgeted Funds	13,647						
Totals	17,000	1.082	17,000	1.132	17,000	14,873	1.064
Less: Transfers	1,320		3,000		3,000		
Net Expenditures	15,680		14,000		14,000		
Total Tax Levied	14,883		14,741		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	13,757,466		13,031,587		13,974,358		

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.

*Linda W. Andersen*  
Clerk

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2010 - 1

*A resolution expressing the property taxation policy of the Board of Empire Cemetery District with respect to financing the 2011 annual budget for Empire Cemetery, McPherson County, Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Empire Cemetery district budget exceed the amount levied to finance the 2010 Empire 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

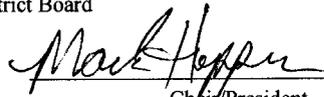
Whereas, Empire Cemetery provides essential services to district residents; and

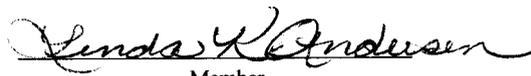
Whereas, the cost of provision of these services continues to increase.

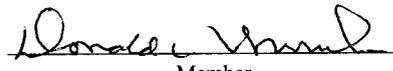
NOW, THEREFORE, BE IT RESOLVED by the Board of the Empire Cemetery that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Empire Cemetery budget as defined above.

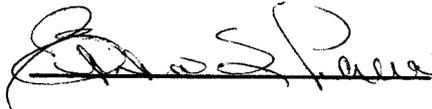
Adopted this 8<sup>th</sup> day of July, 2010 by the Empire Cemetery District Board, McPherson County, Kansas.

Empire Cemetery District Board

  
\_\_\_\_\_  
, Chair/President

  
\_\_\_\_\_  
, Member

  
\_\_\_\_\_  
, Member

  
\_\_\_\_\_

Page No. 8

(Attach a signed copy to the budget)

**AFFIDAVIT OF PUBLICATION**

**STATE OF KANSAS, McPHERSON COUNTY, ss:**

Ken Knepper, being first duly sworn, deposes and says:  
That he is Publisher of:

**The McPherson Sentinel**

301 S. Main, P.O. Box 926, McPherson, KS 67460

a daily newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, with a general paid circulation on a daily basis in McPherson 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 McPherson 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 1 consecutive day, the  
(week, days)

first publication thereof being made as aforesaid on

the 13<sup>th</sup> day of July, 2010, with subsequent publications being made on the following dates:

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

Ken Knepper  
Publisher

Subscribed and sworn to before me this 29 day of  
July, 2010.

Melanie Hanson  
Notary Public

Printer's fee \$ 51.99

Additional copies \$ \_\_\_\_\_



NOTARY PUBLIC - State of Kansas  
MELANIE HANSON  
My Appt. Exp. 6-25-13