

CERTIFICATE

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 2014; and (3) the
 Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

			2014 Adopted Budget		
Table of Contents:		Page No.	Expenditure	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2014		2			
Allocation MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase					
Fund	K.S.A.				
General	0	5	17,000	15,103	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	17,000	15,103	
Budget Summary		7			
Neighborhood Revitalization Rebate Resolution		8	Is a Resolution required?	No	

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

County Clerk's Use Only

 November 1st Total
 Assessed Valuation

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

Attest: _____, 2013

 County Clerk

Vonda Anderson
Mark Hopper
Don [unclear]
Robert S. Reese
 Governing Body

Computation to Determine Limit for 2014

		Amount of Levy
1. Total Tax Levy Amount in 2013 Budget		+ \$ <u>15,117</u>
2. Debt Service Levy in 2013 Budget		- \$ <u>0</u>
3. Tax Levy Excluding Debt Service		\$ <u>15,117</u>
2013 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2013:	+ <u>97,626</u>	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u>364,431</u>	
5b. Personal Property 2012	- <u>410,895</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 2013:		<u>0</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)		<u>97,626</u>
8. Total Estimated Valuation July, 1,2013	<u>14,895,592</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>14,797,966</u>
10. Factor for Increase (7 divided by 9)		<u>0.00660</u>
11. Amount of Increase (10 times 3)		+ \$ <u>100</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)		\$ <u>15,217</u>
13. Debt Service Levy in this 2014 Budget		<u>0</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)		<u>15,217</u>

If the 2014 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.

Empire Cemetery
McPherson County

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

2013 Budgeted Funds	Tax Levy Amount in 2012 Budget	Allocation for Year 2014		
		MVT	RVT	16/20M Veh Slider
General	15,117	1,501	43	46
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	15,117	1,501	43	46

County Treas MVT Estimate 1,501

County Treas RVT Estimate 43

County Treas 16/20 M Vehicle Tax Estimate 46

County Treas Slider Estimate 0

MVT Factor 0.09929

RVT Factor 0.00284

16/20M Factor 0.00304

Slider Factor 0.00000

Adopted Budget General	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance Jan 1	184	38	95
Receipts:			
Ad Valorem Tax	14,487	14,900	xxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	205	150	150
Motor Vehicle Tax	1,654	1,556	1,501
Recreational Vehicle Tax	51	43	43
16/20M Vehicle Tax	55	52	46
LAVTR			0
Slider	0	0	0
In Lieu of Taxes			
Lot Sales	400	350	350
Interest on Idle Funds	2	6	8
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	16,854	17,057	2,098
Resources Available:	17,038	17,095	2,193
Expenditures:			
Contractual	12,647	10,000	10,000
Commodities	2,828	3,000	3,000
Capital Outlay	0	1,000	1,000
Transfer to Reserve Acct	1,525	3,000	3,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	17,000	17,000	17,000
Unencumbered Cash Balance Dec 31	38	95	xxxxxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	17,000	17,000	
		Non-Appr Bal	
		Tot Exp/Non-Appr Bal	17,000
		Tax Required	14,807
		Del Comp Rate: 2.000%	296
		Amount of 2013 Ad Valorem Tax	15,103

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2014

The governing body of
Empire Cemetery
McPherson County

will meet on August 6, 2013 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 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2013 Ad Valorem Tax	Actual Tax Rate*
General	17,000	1.025	17,000	1.034	17,000	15,103	1.014
Debt Service							
Non-Budgeted Funds							
Totals	17,000	1.025	17,000	1.034	17,000	15,103	1.014
Less: Transfers	1,525		1,525		3,000		
Net Expenditures	15,475		15,475		14,000		
Total Tax Levied	14,928		15,117		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,565,725		14,615,083		14,895,592		

Outstanding Indebtedness,

	2011	2012	2013
Jan 1,	0	0	0
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.

Vinda K. Anderson
Clerk

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2013 - 1

A resolution expressing the property taxation policy of the Board of Empire Cemetery District with respect to financing the 2014 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 2014 Empire Cemetery district budget exceed the amount levied to finance the 2013 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

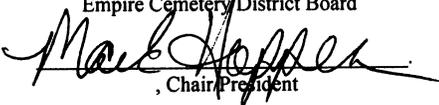
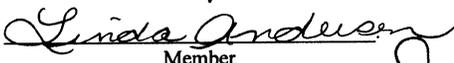
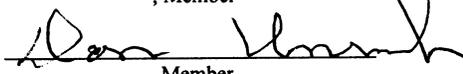
Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

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 2014 Empire Cemetery budget as defined above.

Adopted this _____ day of _____, 2013 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:

Joni Regnier, being first duly sworn, deposes and says:
That she is Advertising Director 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 25 day of July, 2013, with subsequent publications being made on the following dates:

_____, 20____, _____, 20____
 _____, 20____, _____, 20____
 _____, 20____, _____, 20____

Joni Regnier
Advertising Director

Subscribed and sworn to before me this 26 day of July, 2013.

Verna L. Rome
Notary Public

VERNA L. ROME
Notary Public
State of Kansas

Printer's fee \$ 46.15
 Additional copies \$ _____

My Comm. Exp. 10-18-2016

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 McPherson County
 will meet on August 6, 2013 at 7:00 p.m. at Emporia 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 be levied. Detailed budget information is available at Galva City Hall and will be available at this hearing.
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Total Tax Levied	14,978		15,117		14,895,992	
Assessed Valuation	14,565,725		14,615,083			

Outstanding Indebtedness	Jan 1,		
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Revenue Bonds	0	0	0
Non-Fid. Warrant	0	0	0
Lease Pay. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Verna L. Rome
Notary Public

Published in the McPherson Sentinel Thursday, July 25, 2013 (571)