

CERTIFICATE

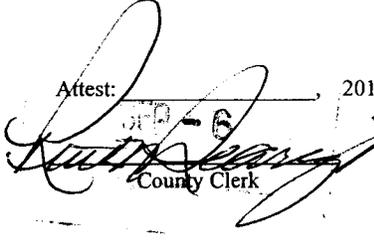
To the Clerk of Pawnee County, State of Kansas  
 We, the undersigned, officers of  
Browns Grove Cemetery District No. 2

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 2012; and (3) the  
 Amount(s) of 2011 Ad Valorem Tax are within statutory limitations for the 2012 Budget.

		2012 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2012		2			
Allocation MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	17-1330	6	32,850	8,250	1,435
Debt Service	10-113				
Non-Budgeted Funds		7			
<b>Totals</b>		XXXXXXXXXX	32,850	8,250	1,435
Budget Summary		8	Is a Resolution required?	No	County Clerk's Use Only
Neighborhood Revitalization Rebate Resolution			5,752,845		Nov. 1, 2012 Total Assessed Valuation

Assisted by:  
 VonFeldt, Bauer & VonFeldt, Chtd.  
 Certified Public Accountants  
 Address:  
 818 Broadway  
 PO Box 127  
 Larned, KS 67550  
 620-285-2107

*Mary Pelton*  
*Donald Stejskal*  
*Daniel J. [unclear]*  
*Leon Steffen*  
*Edgar J. [unclear]*

Attest: \_\_\_\_\_ 2011  
  
 County Clerk

Governing Body

ed in The Tiller & Toiler  
'19, 2011) 6ts  
**STRICT COURT OF  
COUNTY, KANSAS**  
of the Application

DNT FOULK-BOOKER,  
2010  
child

Case No. 11 AD 03  
**E OF HEARING**  
OF KANSAS TO CHYLL  
OKER AND OTHER  
FATHERS, PATERNAL  
ENTS AND ALL PER-  
NERED:  
HEREBY NOTIFIED  
for Adoption and for  
of Parental Rights has  
re above-named Court  
Order and Decree of  
the Petitioner be per-  
thorized to adopt Chyll  
Booker, Jr. as her own  
Order and Decree of  
he said child by the  
made and entered by  
r an order terminating  
ghts of the natural fa-  
id, and that he has all  
f you claim an interest  
are hereby required  
itten defenses thereto  
he 9th day of August,  
'clock p.m. of said day,  
at the Pawnee County  
the City of Larned,  
hich time and place  
be heard. Should you  
gument and decree will  
due course upon said

.. Cowell  
y for Petitioner  
x 75, 412 Broadway  
, KS 67550  
5-7446

**LIST**  
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Letters Testamentary were issued to  
TOMMY L. SMITH on July 18, 2011.  
All creditors of the decedent are  
notified to exhibit their demands  
against the Estate within the latter of  
four (4) months from the date of first  
publication of notice under K.S.A.  
59-2236 and amendments thereto,  
or if the identity of the creditor is  
known or reasonably ascertainable,  
thirty (30) days after actual notice  
was given as provided by law, and  
if their demands are not thus exhib-  
ited, they shall be forever barred.  
TOMMY L. SMITH  
Executor of the Estate of  
VERNON W. SMITH, deceased.  
SMITH, BURNETT & LARSON,  
L.L.C.  
Attorneys for Petitioners

PASSSED BY THE COUNCIL AND  
APPROVED BY THE MAYOR on  
this 18th day of July, 2011.  
ROBERT C. PIVONKA, MAYOR  
ATTEST:  
PAM CORBY, CITY CLERK

**Classifieds  
Get  
Results**

**LEGAL**

(First published in The Tiller & Toiler, July 22, 2011) 1t

**LEGAL**

(First published in The Tiller & Toiler, July 22, 2011) 1t

NOTICE OF BUDGET HEARING

The governing body of  
**Brown's Grove Cemetery District No. 2  
Pawnee County**  
will meet on August 8, 2011 at 7:45 PM at the Brown's Grove Township Hall, Burdett, Kansas 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 VonFeldt, Bauer & VonFeldt, Chfd. and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits  
of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2010		Current Year Estimate for 2011		Proposed Budget Year for 2012	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax Estimate Tax Rate*
General	10,210	1.875	12,750	1.712	32,850	8,250 1.437
Debt Service	0	0	0	0	0	0
Non-Budgeted Funds	0	0	0	0	0	0
Totals	10,210	1.875	12,750	1.712	32,850	8,250 1.437
Less: Transfers	0	0	0	0	0	0
Net Expenditures	10,210		12,750		32,850	
Total Tax Levied	8,180		8,190		32,850	
Assessed Valuation	4,363,256		4,785,923		5,739,189	

Outstanding Indebtedness,  
January 1,  
G.O. Bonds  
Revenue Bonds  
Other  
Lease Purchase Principal  
Total

	2009	2010	2011
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
Total	0	0	0

\*Tax rates are expressed in mills.

*Shay Deltor*  
Clerk

**LEGAL**

(First published in The Tiller & Toiler, July 22, 2011) 1t

**LEGAL**

(First published in The Tiller & Toiler, July 22, 2011) 1t

NOTICE OF BUDGET HEARING

The governing body of  
**City of Berden**  
will meet on August 9, 2011 at 7:30 PM at Berden City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Berden City Hall and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2012 Expenditures and Amount of Current Year Estimate for 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2010		Current Year Estimate for 2011		Proposed Budget for 2012	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax Estimate Tax Rate*
General	147,796	70.298	196,564	71.929	145,003	70,098 71.560
Debt Service	0	0	0	0	0	0
Fee	971		2,182		23,000	
Special Highway	26,386		26,700		36,000	
EMS Operations	11,400		17,721		95,000	
Water & Sewer	38,452		42,782		72,000	
Non-Budgeted Funds	12,624		195,949		371,000	70,098 71.500
Totals	237,636	70.298	372,096	71.929	673,003	70,098 71.500
Less: Transfers	0	0	0	0	0	0
Net Expenditures	237,636		372,096		673,003	
Total Tax Levied	59,219		66,239		960,391	
Assessed Valuation	846,677		910,894		960,391	

Outstanding Indebtedness,  
January 1,  
G.O. Bonds  
Revenue Bonds  
Other  
Lease Purchase Principal  
Total

	2009	2010	2011
Jan 1	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

*Shay Deltor*  
City Official Title: City Clerk

	2009	2010	2011
11- Light	6,074,113	6,552,879	5,216,028
12- Water	534,900	487,640	830,181
13- Sewerage Disposal	698,840	623,747	612,028
22- Solid Waste Collection	231,478	319,378	235,845
Non-Budgeted Funds-A	578,369		
Non-Budgeted Funds-B	25,952		
Non-Budgeted Funds-C	47,287		
Non-Budgeted Funds-D	539,382		
Totals	10,539,862	84,257 9,763,388	93,988 11,231,990 1,043,847 63,976
Less: Transfers	1,063,190	751,183	1,065,414
Net Expenditure	9,476,672	8,012,205	10,166,576
Total Tax Levied	2,009,930	1,025,695	*****
Assessed Valuation	15,716,292	16,029,469	16,348,091
Outstanding Indebtedness, January 1, G.O. Bonds Revenue Bonds Other Lease Purchase Principal Total	0 810,000 0 4,824,462 0 7,634,462	2010 660,000 0 6,505,979 0 7,165,979	2011 500,000 0 4,178,802 0 4,678,802

\*Tax rates are expressed in mills.

*Pam Corby*  
City Official Title: City Clerk

**LEGAL**

(First published in The Tiller & Toiler, July 22, 2011) 1t

**LEGAL**

(First published in The Tiller & Toiler, July 22, 2011) 1t

NOTICE OF BUDGET HEARING

The governing body of  
**City of Razel**  
will meet on August 8, 2011 at 7:30 PM at the Brown's Grove Township Hall, Burdett, Kansas for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at VonFeldt, Bauer & VonFeldt, Chfd. and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits  
of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2010		Current Year Estimate 2011		Proposed Budget 2012	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax Estimate Tax Rate*
General	14,313	2.116	14,309	2.124	17,200	8,600 2.708
Debt Service	0	0	0	0	0	0
Special Road	21,642	15.873	23,250	17.522	34,200	23,400 16.063
Special Road	94		200		2,170	
Non-Budgeted Funds	0	0	0	0	0	0
Totals	36,049	11.87	37,759	12.633	53,570	32,000 19.455
Less: Transfers	6,000		0		6,000	
Net Expenditures	30,049		37,759		47,570	
Total Tax Levied	30,800		30,875		47,570	
Assessed Valuation	2,363,550		2,343,284		2,437,794	
Outstanding Indebtedness, Jan 1, G.O. Bonds Revenue Bonds Other Lease Purchase Principal Total	0 0 0 0 0 0	2010 0 0 0 0 0	2011 0 0 0 0 0			

\*Tax rates are expressed in mills.

*Donald Deibel*  
Township Officer

**LEGAL**

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NOTICE OF BUDGET HEARING

The governing body of  
**City of Razel**  
will meet on August 8, 2011 at 7:30 PM at Razel City Hall for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Razel City Hall and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2010		Current Year Estimate for 2011		Proposed Budget for 2012	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax Estimate Tax Rate*
General	166,529	98.625	139,370	98.501	181,000	70,227 98.500
Debt Service	0	0	0	0	0	0
Law Enforcement	0	0	399		7,600	
Special Highway	2,338		3,817		13,000	
Intc. Innovation	0		1,253		12,000	
Park Donations	798		324		4,000	
Water Utility Service	0		19,367		32,933	
Gas Utility	129,739		151,000		250,000	
Water Utility	17,653		45,000		80,000	
Sewer Utility	8,284		11,500		39,000	
Non-Budgeted Funds-A	1,235,048					
Totals	1,599,889	98.625	372,238	98.301	602,933	70,227 98.500
Less: Transfers	0	0	20,500		28,000	
Net Expenditure	1,599,889		351,738		574,933	
Total Tax Levied	66,583		67,039		*****	
Assessed Valuation	675,119		689,801		712,964	
Outstanding Indebtedness, January 1, G.O. Bonds Revenue Bonds Other Lease Purchase Principal Total	0 0 0 0 0 0	2010 0 0 0 0 0	2011 0 0 0 0 0			

\*Tax rates are expressed in mills.

*Anna Henderson*  
City Official Title: City Clerk

**Computation to Determine Limit for 2012**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>8,190</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>0</u>
3. <b>Tax Levy Excluding Debt Service</b>	<u>\$ 8,190</u>
 <b>2011 Valuation Information for Valuation Adjustments:</b>	
4. <b>New Improvements for 2011:</b>	+ <u>13,433</u>
5. <b>Increase in Personal Property for 2011:</b>	
5a. Personal Property 2011	+ <u>180,627</u>
5b. Personal Property 2010	- <u>155,961</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>24,666</u>
	(Use Only if > 0)
6. <b>Valuation of Property that has Changed in Use during 2011:</b>	<u>3,711</u>
7. <b>Total Valuation Adjustment</b> (Sum of 4, 5c, 6)	<u>41,810</u>
8. Total Estimated Valuation July, 1,2011	<u>5,739,189</u>
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>	<u>5,697,379</u>
10. Factor for Increase (7 divided by 9)	<u>0.00734</u>
11. Amount of Increase (10 times 3)	+ \$ <u>60</u>
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>	<u>\$ 8,250</u>
13. <b>Debt Service Levy in this 2012 Budget</b>	<u>0</u>
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>	<u><u>8,250</u></u>

If the 2012 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.

Browns Grove Cemetery District No. 2  
Pawnee County

2012

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

2011 Budgeted Funds	Tax Levy Amount in 2010 Budget	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	8,190	571	11	127	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>8,190</b>	<b>571</b>	<b>11</b>	<b>127</b>	<b>0</b>

County Treas MVT Estimate 571

County Treas RVT Estimate 11

County Treas 16/20 M Vehicle Tax Estimate 127

County Treas Slider Estimate 0

MVT Factor 0.06972

RVT Factor 0.00134

16/20M Factor 0.01551

Slider Factor 0.00000



## **Transfer Statutes – Special Districts**

**K.S.A. 10-117a. Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

**K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-631o. Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-631p. Transfer from sewerage system reserve fund.** Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

**K.S.A. 12-1258. Public library capital improvement fund.** Authorizes an annual transfer of up to 10% of the general fund to a capital improvement fund, and a retransfer to the general fund of such amounts not needed for capital improvement purposes.

**K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund.** May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

**K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

**K.S.A. 17-1336a. Transfer to special road completion fund; transfer to special machinery and equipment fund.** (a) Authorizes a cemetery district to make an annual transfer of any tax levy surpluses existing at the end of a budget year to a special fund for the completion of road improvements.

(b) Authorizes a cemetery district to transfer up to 25% of any tax levy surpluses existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance.

**K.S.A. 19-3612c. Transfer to and from special fire protection reserve fund.** Fire district may transfer annually from general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

**K.S.A. 19-3623e. Transfer to and from special fire protection reserve fund (Johnson County).** Fire district organized under K.S.A. 19-3613 *et seq.*, may transfer annually from the general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

**K.S.A. 24-136. Transfer to special emergency fund.** Drainage district governing body may transfer, during an emergency, any surplus money from the drainage district general fund to a special emergency fund.

**K.S.A. 79-2958. Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

**K.S.A. 80-1559. Transfer to and from special township fire district reserve fund.** Township fire districts may transfer, annually, up to 25% of from the fire fund to a special township fire district reserve fund, and may retransfer such amount not needed to the fund from which it came.

Browns Grove Cemetery District No. 2  
Pawnee County

2012

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amount Due 2012	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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, 2011	Payments Due 2011	Payments Due 2012
None							
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Adopted Budget <b>General</b>	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	18,373	18,956	19,583
Receipts:			
Ad Valorem Tax	8,110	8,190	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	41	86	58
Motor Vehicle Tax	626	732	571
Recreational Vehicle Tax	11	8	11
16/20M Vehicle Tax		111	127
LAVTR		0	0
Slider		0	0
In Lieu of Taxes			
Grave Openings & Lot Sales	1,750	3,500	3,500
Interest on Idle Funds	237	750	750
Miscellaneous	18		
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>10,793</b>	<b>13,377</b>	<b>5,017</b>
<b>Resources Available:</b>	<b>29,166</b>	<b>32,333</b>	<b>24,600</b>
Expenditures:			
Contractual Services	6,401	7,000	10,000
Fees	1,164	1,500	2,500
Insurance	1,238	1,250	1,500
Supplies/Materials	1,267	1,500	2,000
Utilities	140	500	1,000
Repairs & Maintenance		1,000	5,000
Capital Outlay		0	10,850
Neighborhood Revitalization Rebate			
Miscellaneous	0		
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>10,210</b>	<b>12,750</b>	<b>32,850</b>
Unencumbered Cash Balance Dec 31	18,956	19,583	xxxxxxxxxxxxxxxxxxx
2010/2011 Budget Authority Amount:	34,358	30,500	xxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	32,850
		Tax Required	8,250
		Delinquent Comp Rate:	0.000
		Amount of 2011 Ad Valorem Tax	8,250



Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
<b>0</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
<b>0</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2010/2011 Budget Authority Amount:	0	0	

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2010/2011 Budget Authority Amount:	0	0	

Browns Grove Cemetery District No. 2

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2010 is to be shown)*

2012

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

<b>Heinen Trust Fund</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	9,176	Cash Balance Jan 1		9,176						

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	9,176	Resources Available:	0	9,176						

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	9,176	Cash Balance Dec 31	0	9,176						
										9,176

\*\* Note: These two block figures should agree.

## **Non-Budgeted Funds – Special Districts**

**K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.** The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-631p. Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-1258. Public library capital improvement fund.** Authorizes a library board to transfer annually up to 10% of the general fund to a capital improvement fund, to be used for improving, furnishing, equipping, remodeling, or making

**K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-16,102. Employee benefits trust funds.** For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118. Neighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

**K.S.A. 17-1336a. Cemetery district special road and machinery funds.** Authorizes a cemetery district board to transfer all or any portion of any surpluses of the moneys derived from any tax levy existing at the end of a budget year to a special fund for the completion of road improvements. No more than one such transfer shall

And, such board may transfer any surpluses of the money derived from any tax levy existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance. The amount of such transfer shall not exceed 25% of the annual budget.

19-3601 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

**K.S.A. 19-3623e. Fire protection reserve fund (Johnson County).** Fire district created under K.S.A. 19-3613 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

**K.S.A. 24-136. Drainage district special emergency fund.** Drainage district may establish a special emergency fund to pay the costs and expenses resulting from an emergency within the district.

**K.S.A. 75-6110. Special liability expense fund.** Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

**K.S.A. 79-1808. Special assessment fund.** Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

**K.S.A. 79-2925. Budgets exempt from the state budget law.** The state budget law does not apply to any money received as a gift or bequest.

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2012

The governing body of  
**Browns Grove Cemetery District No. 2**  
Pawnee County

will meet on August 8, 2011 at 7:45 PM at the Browns Grove Township Hall, Burdett, Kansas 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 VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2010		Current Year Estimate for 2011		Proposed Budget Year for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate*
General	10,210	1.875	12,750	1.712	32,850	8,250	1.437
Debt Service							
Non-Budgeted Funds							
Totals	10,210	1.875	12,750	1.712	32,850	8,250	1.437
Less: Transfers	0		0		0		
Net Expenditures	10,210		12,750		32,850		
Total Tax Levied	8,180		8,190		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,363,256		4,785,923		5,739,189		

Outstanding Indebtedness,

Jan 1,	<u>2009</u>	<u>2010</u>	<u>2011</u>
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Browns Grove Cemetery District No. 2

2012

**2012 Neighborhood Revitalization Rebate**

Budgeted Funds for 2012	2011 Ad Valorem before	2011 Mil Rate before Rebate	Estimate 2012 NR Rebate
General			
Debt Service			
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2011 July 1 Valuation: 5,739,189

Valuation Factor: 5,739.189

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:                     

\*\*This information comes from the 2012 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.