

**CERTIFICATE**

2020

To the Clerk of Russell County, State of Kansas  
We, the undersigned, officers of

**Fairport 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  
as the maximum expenditures for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	80-932	6	6,819	2,485	518
Debt Service	10-113				
<b>Totals</b>		xxxxxxx	6,819	2,485	
Budget Summary		0	Resolution required?	Vote publication required?	Yes
Neighborhood Revitalization Rebate					

Assisted by:  
Gudenkauf & Malone, Inc.  
  
Address:  
639 Main; PO Box 631  
Russell, Ks 67665  
  
Email:  
[accountants@gmbinc.net](mailto:accountants@gmbinc.net)

Final Assessed Valuation:	County Clerk's Use Only
Russell County	3388246
Ellis County	1407932
Total Assessed Valuation	4796178
	0
	November 1, 2019 Valuation

Attest: \_\_\_\_\_ 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

CPA Summary

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	November 1, 2019 Valuation

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\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

CPA Summary

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ <u>2,105</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,105</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>315</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>4,062,231</u>	
5b. Personal property 2018	- <u>4,301,137</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 2019:		<u>816</u>
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>1,131</u>
8. Total estimated valuation July, 1,2019	<u>4,806,228</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>4,805,097</u>
10. Factor for increase (7 divided by 9)		<u>0.00024</u>
11. Amount of increase (10 times 3)		+ \$ <u>0</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>2,105</u>
13. Debt service levy in this 2020 budget		<u>0</u>
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>2,105</u>
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>53</u>
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>2,158</u>

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,105	25	0	9	0	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>2,105</b>	<b>25</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>1</b>

County Treas Motor Vehicle Estimate	<u>25</u>
County Treas Recreational Vehicle Estimate	<u>0</u>
County Treas 16/20M Vehicle Estimate	<u>9</u>
County Treas Commercial Vehicle Tax Estimate	<u>0</u>
County Treas Watercraft Tax Estimate	<u>1</u>

MVT Factor 0.01188

RVT Factor 0.00000

16/20M Factor 0.00428

Comm Veh Factor 0.00000

Watercraft Factor 0.00048

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,953	8,831	4,149
Receipts:			
Ad Valorem Tax	1,508	2,105	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	19		
Motor Vehicle Tax	16	21	25
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	5	10	9
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	1	1
LAVTR	0	0	0
Ellis County	587	0	0
Memorial	150	0	150
Reimbursement	5	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	30		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,320</b>	<b>2,137</b>	<b>185</b>
<b>Resources Available:</b>	<b>11,273</b>	<b>10,968</b>	<b>4,334</b>
Expenditures:			
Contract Labor	1,282	1,530	1,530
Commodities	60	350	350
Insurance	1,100	860	860
Capital Outlay	0	4,079	4,079
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>2,442</b>	<b>6,819</b>	<b>6,819</b>
Unencumbered Cash Balance Dec 31	8,831	4,149	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	6,819	6,819	6,819
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,819
Tax Required			2,485
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			2,485

**CPA Summary**

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2020

The governing body of  
**Fairport Cemetery**  
Russell County

will meet on at at 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 and will be available at this hearing.

**SUPPORTING COUNTIES**

Russell County (home county) Ellis County, , ,

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits  
of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	2,442	0.446	6,819	0.434	6,819	2,485	0.517
Debt Service							
<b>Totals</b>	<b>2,442</b>	<b>0.446</b>	<b>6,819</b>	<b>0.434</b>	<b>6,819</b>	<b>2,485</b>	<b>0.517</b>
Less: Transfers	0		0		0		
Net Expenditures	2,442		6,819		6,819		
Total Tax Levied	2,105		2,105		xxxxxxxxxxxxxxx		
Assessed Valuation:	4,716,954		4,850,757		4,806,228		

Outstanding Indebtedness,

Jan 1,	<u>2017</u>	<u>2018</u>	<u>2019</u>
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.

RESOLUTION NO. 2019-1

A resolution expressing the property taxation policy of the Fairport Cemetery governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Fairport Cemetery exceeding the amount levied to finance the 2019 budget of the Fairport Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Fairport Cemetery provides essential services to its citizens; and

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

NOW, THEREFORE, BE IT RESOLVED by the Fairport Cemetery governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 3rd day of August, 2019 by the Fairport Cemetery governing body, Russell County, Kansas.

Fairport Cemetery Governing Body

Carl Flamerstaff

Kenneth W. Slum

Richard K. Kocessal

Joyce Davis

Ed M. Staherson

Revised

STATE OF KANSAS  
RUSSELL  
COUNTY SS.

# Affidavit of Publication

**Frank Mercer**, being first duly sworn, deposes and says: That he is owner of Russell County News, a bi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Russell, Kansas, 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 week the first publication thereof being made as aforesaid on the 2nd day of August, 2019, with subsequent publications being made on the following dates:

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

Signed: [Signature]

Subscribed and sworn to before me this 21st day of Aug, 2019.



[Signature]  
Notary Public's Signature

My commission expires: Aug 3 2020

Publication Fee \$ 15.10  
Affidavit, Notary's Fee \$ .40  
Additional copies @ \$ \_\_\_\_\_  
Total Publication Fee \$ 15.70



(Published in the Russell County News Thursday, Aug. 22, 2019)

Notice to Vote - Fairport Cemetery

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.  
Aug. 22