

**CERTIFICATE**

2020

To the Clerk of Russell County, State of Kansas

We, the undersigned, officers of

**Amherst 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 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		2020 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	80-932	6	12,958	7,933	
Debt Service	10-113				
<b>Totals</b>		xxxxxxx	12,958	7,933	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No		Nov. 1, 2019 Total Assessed Valuation

Assisted by:  
Gudenkauf & Malone, Inc.

Address:  
639 Main: PO Box 631  
Russell, Ks 67665  
Email:  
accountants@gmbinc.net

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

\_\_\_\_\_  
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>7,933</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>7,933</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>0</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>387,442</u>	
5b. Personal property 2018	- <u>476,197</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>371</u>
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>371</u>
8. Total estimated valuation July, 1,2019	<u>1,672,652</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>1,672,281</u>
10. Factor for increase (7 divided by 9)		<u>0.00022</u>
11. Amount of increase (10 times 3)		+ \$ <u>2</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>7,935</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>7,935</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>198</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>8,133</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.

Amherst Cemetery  
Russell County

2020

**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	7,933	235	10	54	0	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>7,933</b>	<b>235</b>	<b>10</b>	<b>54</b>	<b>0</b>	<b>5</b>

County Treas Motor Vehicle Estimate 235

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 54

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02962

RVT Factor 0.00126

16/20M Factor 0.00681

Comm Veh Facto 0.00000

Watercraft Factor 0.00063

**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	3,746	8,467	4,721
Receipts:			
Ad Valorem Tax	7,610	7,933	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	41		
Motor Vehicle Tax	101	245	235
Recreational Vehicle Tax	5	13	10
16/20M Vehicle Tax	36	33	54
Commercial Vehicle Tax		0	0
Watercraft Tax		6	5
LAVTR		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>7,793</b>	<b>8,230</b>	<b>304</b>
<b>Resources Available:</b>	<b>11,539</b>	<b>16,697</b>	<b>5,025</b>
Expenditures:			
Contract Labor	2,400	3,963	4,080
Commodities	258	2,725	2,725
Utilities	414	1,388	1,388
Capital Outlay	0	3,900	4,765
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>3,072</b>	<b>11,976</b>	<b>12,958</b>
Unencumbered Cash Balance Dec 31	8,467	4,721	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	7,933	11,976	12,958
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,958
Tax Required			7,933
Delinquent Comp Rate:			0.0%
Amount of 2019 Ad Valorem Tax			7,933

**CPA Summary**

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2020

The governing body of  
**Amherst 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.

**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	3,072	4.676	11,976	4.672	12,958	7,933	4.743
Debt Service							
Totals	3,072	4.676	11,976	4.672	12,958	7,933	4.743
Less: Transfers	0		0		0		
Net Expenditures	3,072		11,976		12,958		
Total Tax Levied	7,933		7,933		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,684,675		1,698,074		1,672,652		

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
Total	0	0	0

\*Tax rates are expressed in mills.

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