

2020

**CERTIFICATE**

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

**Vermillion Cemetery Jt**

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.

Table of Contents:		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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	17-1330	6	13,524	12,627	
Debt Service	10-113				
Non-Budgeted Funds					
<b>Totals</b>		XXXXXXXXXXXX	13,524	12,627	3049
Budget Summary		7	Resolution required? Vote publication required?		Yes
Neighborhood Revitalization Rebate					

Assisted by:

Address:

Email:

Final Assessed Valuation:	County Clerk's Use Only
Marshall County	3,404,984
Nemaha County	736,060
0	
0	
0	
Total Assessed Valuation	4,141,044
	November 1, 2019 Valuation

Attest: Oct 1, 2019

*Sandra K. Wilson*  
County Clerk

*Kevin P. Campbell*  
*Dale J. Scholer*  
*Janice A. Johnson*

Governing Body

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 11,407
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 11,407

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 19,525	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 28,338	
5b. Personal property 2018	- 32,882	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	2,751	
7. Total valuation adjustment (sum of 4, 5c, 6)	22,276	
8. Total estimated valuation July, 1, 2019	4,140,774	
9. Total valuation less valuation adjustment (8 minus 7)	4,118,498	
10. Factor for increase (7 divided by 9)	0.00541	
11. Amount of increase (10 times 3)	+ \$ 62	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 11,469	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	11,469	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 285	
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)	\$ 11,754	

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	11,407	661	12	103	114	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	11,407	661	12	103	114	7

County Treas Motor Vehicle Estimate	<u>661</u>
County Treas Recreational Vehicle Estimate	<u>12</u>
County Treas 16/20M Vehicle Estimate	<u>103</u>
County Treas Commercial Vehicle Tax Estimate	<u>114</u>
County Treas Watercraft Tax Estimate	<u>7</u>

MVT Factor 0.05795

RVT Factor 0.00105

16/20M Factor 0.00903

Comm Veh Factor 0.00999

Watercraft Factor 0.00061

2020

Vermillion Cemetery Jt  
Marshall County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
General	Machinery & Equipment	3,900	-	-	17-1336a
<b>Totals</b>		3,900	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		3,900	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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>

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
None							
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Page No. 5

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

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,112	116	0
Receipts:			
Ad Valorem Tax	12,479	11,407	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		697	661
Recreational Vehicle Tax		18	12
16/20M Vehicle Tax		105	103
Commercial Vehicle Tax		85	114
Watercraft Tax			7
LAVTR			0
Nemaha County		XXXXX	XXXX'
Sale of Lots	300		
Interest on Idle Funds	34		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>12,813</b>	<b>12,312</b>	<b>897</b>
<b>Resources Available:</b>	<b>13,925</b>	<b>12,428</b>	<b>897</b>
Expenditures:			
Officer Pay	400		400
Mowing	8,500	12,428	9,851
Insurance			
Spraying	900		1,000
Safe Deposit Box fee	22		50
Repairs			1,873
Budget & Publications	87		350
Transfer to Machinery & Equipment	3,900		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>13,809</b>	<b>12,428</b>	<b>13,524</b>
Unencumbered Cash Balance Dec 31	116	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	14,335	13,400	13,524
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			13,524
Tax Required			12,627
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			12,627

**CPA Summary**



Vermillion Cemetery Jt

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Machinery &amp; Equipment</b>		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,097	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		6,097
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	3,900									
Donations	700									
Sale of fencing	250									
Total Receipts	4,850	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,850
Resources Available:	10,947	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,947
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	10,947	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,947
										10,947

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

CPA Summary

**NOTICE OF VOTE- Vermillion 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.**



# NOTICE OF BUDGET HEARING

2020

The governing body of  
Vermillion Cemetery Jt  
Marshall County

will meet on August 12, 2019 at 7:00 PM at Vermillion City Library 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 Tami Stowell's residence and will be available at this hearing.

**SUPPORTING COUNTIES**  
 Marshall County (home county) Nemaha 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	13,809	3.360	12,428	3.050	13,524	12,627	3.049
Machinery Equipment							
Totals	13,809	3.360	12,428	3.050	13,524	12,627	3.049
Less: Transfers	3,900		0		0		
Net Expenditures	9,909		12,428		13,524		
Total Tax Levied	11,406		11,407		XXXXXXXXXXXXXX		
Assessed Valuation:	3,394,349		3,739,830		4,140,774		

\*Tax rates are expressed in mills.

Tami Stowell  
 Treasurer

RESOLUTION NO. 2019-1

*A resolution expressing the property taxation policy of the Vermillion Cemetery Jt 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 Vermillion Cemetery Jt exceeding the amount levied to finance the 2019 budget of the Vermillion Cemetery Jt, 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, Vermillion Cemetery Jt provides essential services to its citizens; and

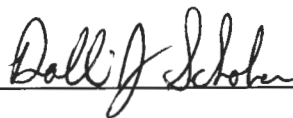
Whereas, the cost of providing these services continues to increase.

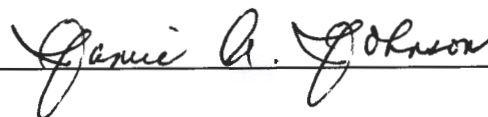
NOW, THEREFORE, BE IT RESOLVED by the Vermillion Cemetery Jt governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 12<sup>th</sup> day of August, 2019 by the Vermillion Cemetery Jt governing body, Marshall County, Kansas.

Vermillion Cemetery Jt Governing Body







# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2020

The governing body of  
**Vermillion Cemetery Jt**  
**Marshall County**

will meet on August 12, 2019 at 7:00 PM at Vermillion City Library 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 Tami Stowell's residence and will be available at this hearing.

**SUPPORTING COUNTIES**  
Marshall County (home county) Nemaha 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.

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Machinery Equipment							
Totals	13,809	3.360	12,428	3.050	13,524	12,627	3.049
Less: Transfers	3,900		0		0		
Net Expenditures	9,909		12,428		13,524		
Total Tax Levied	11,406		11,407		xxxxxxxxxxxxx		
Assessed Valuation:	3,394,349		3,739,830		4,140,774		

\*Tax rates are expressed in mills.

Tami Stowell  
Treasurer

Page No. 7



## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or fraternal publication.

FRANKFORT AREA NEWS is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and has been admitted at the post office of Frankfort in said county as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on the 1st day of August, 2019, with subsequent publications being made on the following dates:

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

Connie J Musil

(Signature)

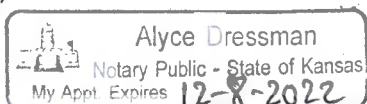
Subscribed and sworn to before me this 9 day of August, 2019.

Alyce Dressman

(Notary)

My commission expires 12-8-2022.

(Notary Stamp)



Printer's Fee \$ 41.

## Public Notice

(Published in the *Frankfort Area News* on Thursday, August 1, 2019)

### NOTICE OF BUDGET HEARING

The governing body of  
Marshall County  
will meet on August 12, 2019 at 7:00 PM at Vandalia City Library 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 Tami Stewart's residence and will be available at this hearing.

SUPPORTING COUNTRIES  
Marshall County (home county) Nemaha 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 valuations.

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	13,809	3.360	12,428	3.050	13,524	12.627 - 3.049
Machinery Equipment						
Totals	13,809	3.360	12,428	3.050	13,524	12.627 - 3.049
Less: Transfers	3,500		0		0	
Net Expenditures	9,909		12,428		13,524	
Total Tax Levied	11,406		11,407		13,524	
Assessed Valuation:	3,394,349		3,729,830		4,146,774	

\*Tax rates are expressed in mills.

Tami Stewart  
Treasurer