## **CERTIFICATE**

2020

## 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.

			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 Lin		2			
Allocation of MVT, RVT & 1	6/20M Veh	3	]		
Schedule of Transfers		4	]		
Statement of Indebt. & Lease/	Purchase	5			
Fund	<u>K.S.A.</u>				
General	17-1330	6	13,524	12,627	
Debt Service	10-113				
Non-Budgeted Funds					
Totals		XXXXXXXXXXXXX	13,524		3049
Budget Summary		7	Resolution required? Vote	publication required?	Yes
Neighborhood Revitalization	Rebate				

	Final Assessed Valuation:	County Clerk's Use Only
Assisted by:	Marshall County	3,404, 784
	Nemaha County	736,060
	0	
Address:	0	
	0	
	Total Assessed Valuation	4,141,04-
		November 1, 2019 Valuation

Email:

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Attest: , 2019 County Clerk

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Governing Body

**CPA** Summary

			ate of Kansas cial District
	Vermillion Cemetery Jt Marshall County	opot	2020
	Computation to Determine Limit for 2020		
2.	Total tax levy amount in 2019 budget Debt service levy in 2019 budget Tax levy excluding debt service	+ \$ _ - \$ _ \$ _	Amount of Levy <u>11,407</u> 0 <u>11,407</u>
	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) + (Ure Orderifs 0)	<u> </u>	
6.	Valuation of property that has changed in use during 2019: (Use Only if > 0)   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

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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.

Vermillion Cemetery Jt Marshall County

2019	Tax Levy Amount in		Allocat	tion for Year 2020		
Budgeted Funds	2019 Budget	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 Ve	hicle Estimate	_	661			
County Treas Recreation	nal Vehicle Estimate		12			
County Treas 16/20M V	ehicle Estimate		103			
County Treas Commerce	ial Vehicle Tax Estimate	_	114			
County Treas Watercraf	t Tax Estimate		7			
MVT Facto	or 0.05795					
	RVT Factor	0.00105				
		16/20M Factor	0.00903			
		C	omm Veh Factor	0 00000		

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

Comm Veh Factor 0.00999

Watercraft Factor 0.00061

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## Vermillion Cemetery Jt Marshall County

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## Schedule of Transfers

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

2020

State of Kansas Special District

2020

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Vermillion Cemetery Jt Marshall County

### STATEMENT OF INDEBTEDNESS

Type of	Date of	Interest Rate	Amount	Amount Outstanding	Dat	e Due		unt Due 19		unt Due 20
Debt	Issue	%	Issued	Jan 1,2019	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
Total	1			0			0	0	0	0

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

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							
· · · · · · · · · · · · · · · · · · ·							
				Total	0	0	0

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

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## FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE FOR FUNDS WITH A TAX Adopted Budget	Provide state of the second state of the secon	Cumont Voor	Dronored Dudget
Adopted Budget General	Prior Year	Current Year	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	Actual for 2018	Estimate for 2019	Year for 2020
Receipts:	1,112	116	0
Ad Valorem Tax	12.470	11.407	
	12,479	11,407	xxxxxxxxxxxxxxxxx
Delinquent Tax	1	(07	(1)
Motor Vehicle Tax		697	661
Recreational Vehicle Tax		18	
16/20M Vehicle Tax		105	The second se
Commercial Vehicle Tax		85	114
Watercraft Tax LAVTR			7
Nemaha County	1	VVVVV	
Nemana County		XXXXX	XXXX'
Sale of Lots	300		
Interest on Idle Funds	34		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	12,813	12,312	897
Resources Available:	13,925	12,428	897
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			
Total Expenditures	13,809	12,428	13,524
Unencumbered Cash Balance Dec 31	116		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	14,335		
		n-Appropriated Balance	
	Total Expend	iture/Non-Appr Balance	
		Tax Required	12,62
	Delinquent Comp Rate		
	Amount of	f 2019 Ad Valorem Tax	12,62
CD4 Comments			L

**CPA Summary** 

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## State of K<mark>ansas</mark> Special District

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Vermillion Cemetery Jt

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

2020

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Non-Budgeted F	unds										
(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Machinery & E	quipment	I	0		0		0		0		
Unencumbered		Unencumbered		Unencumbered	1	Unencumbered		Unencumbered		Total	٦
Cash Balance Jan 1	6,097	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		6,097	1
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	········		-
	1										
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	٦
Resources Available:	10,947	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,947	1
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
i	1										
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	7**
				-						10,947	**
						database and the second					and the second

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

**CPA** Summary

Page No. 7

## **NOTICE OF VOTE- Vermillion Cemetery**

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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

The governing body of <u>Vermillion Centetery Jt</u> <u>Marshall County</u> 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.

	Prior Year Act	ual 2018	Current Year Estim	ate for 2019	Proposed I	Budget Year for	2020
		Actual		Actual	Budget Authority	Amount of 2019	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	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		XXXXXXXXXXXXXXXX	]	
Assessed Valuation:	3,394,349		3,739,830		4,140,774		

\*Tax rates are expressed in mills.

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Tami Stowell Treasurer

2020

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  $12^{+h}$  day of August, 2019 by the Vermillion Cemetery Jt governing body, Marshall County, Kansas.

Vermillion Cemetery Jt Governing Body

### NOTICE OF BUDGET HEARING

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State of Kansas Special District 2020

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Less: Transfers	3,900		0		0		
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Assessed Valuation:	3,394,349		3,739,830		4,140,774		

\*Tax rates are expressed in mills.

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Tami Stowell Treasurer

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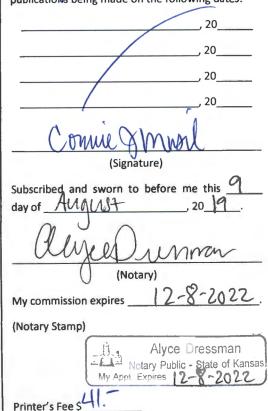
## AFFIDAVIT OF PUBLICATION

## 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 <u>l</u> week(st, the first publication being made on the <u>lst</u> day of <u>August</u>, 20<u>19</u>, with subsequent publications being made on the following dates:



(Published	in the Fra		Area News		irsday, Au	gust 1, 20	019)
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