

CERTIFICATE

To the Clerk of Republic County, State of Kansas

We, the undersigned, officers of

Republic County

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 expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

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 Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	2,576,638	1,592,513	
Bond & Interest	10-113	8			
Road & Bridge	68-5,101	9	3,577,708	2,837,865	
Special Bridge	68-1135	10	569,591	177,598	
Health	65-204	11	462,500	100,629	
Appraiser's Cost	19-436	12	122,000	100,809	
Noxious Weed	2-1318	13	85,000	62,993	
Ambulance	65-6113	14	570,500	275,578	
Transportation	12-1680	15	77,500		
Hospital Maintenance	19-4606	16	437,000	409,807	
County Building	19-1573	17	302,995	88,799	
Employee Benefits	12-16,102	18	2,340,000	1,661,903	
Special Alcohol & Drug		19	9,681		
Special Parks & Recreation		19	8,705		
Republic County 911		20	120,124		
Solid Waste		20	322,359		
Special Ambulance Equipment		21	150,514		
Fuel Center		21	445,000		
Hospital Sales Tax		22	650,000		
Noxious Weed Capital		22			
Non-Budgeted Funds - Page 1		23			
Non-Budgeted Funds - Page 2		24			
Summary of Significant Forecast Assumptions and Accounting Policy		27			
Totals		xxxxx	12,827,815	7,308,494	
Budget Summary		28			
Budget Summary2		28a			County Clerk's Use Only
Neighborhood Revitalization Rebate			Nov 1, 2019 Total Assessed Valuation		

Assisted by:

Lindburg Vogel Pierce Faris, Chartered

Address:

2301 N. Halstead

Hutchinson, Kansas 67504-2047

Email:

budget3@lvpf-cpa.com

Attest: _____

2019

County Clerk

Tax Lid Limit (from Computation Tab)

Does the County need to hold an election?

7,314,959

NO

Governing Body

CERTIFICATE

To the Clerk of Republic County, State of Kansas

We, the undersigned, officers of

Republic County

certify that: (1) the hearing mentioned in the attached publication was held;
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Fund	K.S.A.				
General	79-1946	7	2,576,638	1,592,513	17.927
Bond & Interest	10-113	8			
Road & Bridge	68-5,101	9	3,577,708	2,837,865	31.945
Special Bridge	68-1135	10	569,591	177,598	2.000
Health	65-204	11	462,500	100,629	1.133
Appraiser's Cost	19-436	12	122,000	100,809	1.135
Noxious Weed	2-1318	13	85,000	62,993	.709
Ambulance	65-6113	14	570,500	275,578	3.102
Transportation	12-1680	15	77,500		
Hospital Maintenance	19-4606	16	437,000	409,807	4.613
County Building	19-1573	17	302,995	88,799	1.000
Employee Benefits	12-16,102	18	2,340,000	1,661,903	18.708
Special Alcohol & Drug		19	9,681		
Special Parks & Recreation		19	8,705		
Republic County 911		20	120,124		
Solid Waste		20	322,359		
Special Ambulance Equipment		21	150,514		
Fuel Center		21	445,000		
Hospital Sales Tax		22	650,000		
Noxious Weed Capital		22			
Non-Budgeted Funds - Page 1		23			
Non-Budgeted Funds - Page 2		24			
Summary of Significant Forecast Assumptions and Accounting Policy		27			
Totals		xxxxx	12,827,815	7,308,494	82.272
Budget Summary		28			
Budget Summary2		28a			
Neighborhood Revitalization Rebate			Nov 1, 2019 Total Assessed Valuation		88,834,722

Assisted by:
Lindburg Vogel Pierce Faris, Chartered

Address:
2301 N. Halstead
Hutchinson, Kansas 67504-2047
Email:
budget3@lvpf-cpa.com

Attest: August 19, 2019
Kathleen L. Mousick
County Clerk

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

7,314,959
NO

Eden A. Faris
Mary B. Faris
Melvin Gearhart
Governing Body



CERTIFICATE (2)

Table of Contents:			2020 Adopted Budget					
			Page No.	Budget Authority for Expenditures	2019 Amount of Ad Valorem	County Clerk's Use Only		Vote publication required?
						Nov. 1 Final Assess Valuation	Computed Mills Rate	
Fund	K.S.A.							
Fire District No. 1	19-3610	25	36,178	35,060			Yes	
Fire District No. 2	19-3610	26	11,511	10,962			Yes	

CONSOLIDATED METHOD FUND PAGE

County Name
Special District Name

Republic County
Fire District No. 1

State of Kansas
County Special District
2020

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	-	-	-
Ad Valorem Tax	30,130	32,679	xxxxxxxxxxxxxx
Delinquent Tax	215	-	-
Motor Vehicle Tax	613	277	548
Recreational Vehicle Tax	10	-	9
16/20M Vehicle Tax	595	576	531
Commercial Vehicle Registration Fee	-	15	11
Watercraft Tax	18	18	19
Total Receipts	31,581	33,565	1,118
Resources Available:	31,581	33,565	1,118
Expenditures:			
Contractual service - fire protection	31,581	33,565	36,178
Total Expenditures	31,581	33,565	36,178
Unencumbered Cash Balance, Dec 31	-	-	xxxxxxxxxxxxxx

Non-Appropriated Balance

Total Expenditures and Non-Appropriated Balance

Tax Required

Delinquency Computation % Rate 0.000%

Amount of 2019 Ad Valorem Tax

Mills

36,178
35,060
-
35,060
7.000

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Budgeted Fund Names	Amount of 2018 levy	Allocation for Year 2020		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	32,679	548	9	531
Total	32,679	548	9	531

County Treas MVT Estimate
County Treas RTV Estimate
County Treas 16/20M Estimate

548

9

531

MVT Facto 0.01677

RVT Factor

0.00028

16/20M Factor

0.01625

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax Levy Amount in 2019 Budget	+ \$ 32,679
2. Debt Service Levy in 2019 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 32,679
2019 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2019:	+ 58,419
5. Increase in Personal Property for 2019:	
5a. Personal Property 2019	+ 70,082
5b. Personal Property 2018	- 80,480
5c. Increase in Personal Property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2019	339
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	58,758
8. Total Estimated Valuation July 1, 2019	5,008,540
9. Total Valuation less Valuation Adjustment (8 minus 7)	4,949,782
10. Factor for Increase (7 divided by 9)	0.01187
11. Amount of Increase (10 times 3)	+ \$ 388
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 33,067
13. Debt Service Levy in this 2020 Budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	33,067
15. Consumer Price Index for all urban consumers for calendar year 2018	2.500%
16. Consumer Price Index adjustment (3 times 15)	\$ 817
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ 33,884

If the 2020 budget includes tax levies exceeding the total on 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

County Name
Special District Name

Republic County
Fire District No. 2

State of Kansas
County Special District
2020

FUND PAGE

Adopted Budget for
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	-	-	-
Ad Valorem Tax	9,653	10,382	xxxxxxxxxxxxxx
Delinquent Tax	-	-	-
Motor Vehicle Tax	396	323	379
Recreational Vehicle Tax	8	7	7
16/20M Vehicle Tax	151	131	161
Commercial Vehicle Registration Fee	-	-	-
Watercraft Tax	2	2	2
Total Receipts	10,210	10,845	549
Resources Available:	10,210	10,845	549
Expenditures:			
Contractual service - fire protection	10,210	10,845	11,511
Total Expenditures	10,210	10,845	11,511
Unencumbered Cash Balance, Dec 31	-	-	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			11,511
Tax Required			10,962
Delinquency Computation % Rate 0.000%			-
Amount of 2019 Ad Valorem Tax			10,962
Mills			5.000

ALLOCATION OF MVT, RVT, and 16/20M Vehicle Tax

Budgeted Fund Names	Amount of 2018 levy	Allocation for Year 2020		
		MVT Alloc	RVT Alloc	16/20M Veh Alloc
General	10,382	379	7	161
Total	10,382	379	7	161

County Treas MVT Estimate	379		
County Treas RTV Estimate		7	
County Treas 16/20M Estimate			161
MVT Facto	0.03651		
RVT Factor		0.00067	
		16/20M Factor	0.01551

Computation to Determine Limit for 2020

		Amount of Levy
1. Tax Levy Amount in 2019 Budget	+ \$	<u>10,382</u>
2. Debt Service Levy in 2019 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>10,382</u>
2019 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2019:	+ <u>17,385</u>	
5. Increase in Personal Property for 2019:		
5a. Personal Property 2019	+ <u>60,963</u>	
5b. Personal Property 2018	- <u>62,860</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>0</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>17,385</u>	
8. Total Estimated Valuation July 1, 2019	<u>2,192,300</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>2,174,915</u>	
10. Factor for Increase (7 divided by 9)	<u>0.00799</u>	
11. Amount of Increase (10 times 3)	+ \$ <u>83</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>10,465</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>10,465</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>2.500%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>260</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication.' (14 plus 16)	\$ <u>10,725</u>	

If the 2020 budget includes tax levies exceeding the total on 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS AND ACCOUNTING POLICY

This financial forecast presents, to the best of managements knowledge and belief, the County's revenues, expenditures and cash balances for the forecast periods for the purpose of calculating the County's 2019 Ad Valorem Tax and 2020 Budget Authority For Expenditures and is prepared on the regulatory basis of accounting pursuant to K.S.A 75-1120a(c). Accordingly, the forecast reflects management's judgement as of the date the budget is adopted (the date of the forecast) of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

a) REVENUES

Revenues for vehicle, alcohol and state shared revenues are based on estimates provided to the County. All other revenues are forecast based on historical information and trends modified for expected rate structure changes.

b) EXPENDITURES

Operating expenditures are forecast based on historical information and trends modified for known changes and adjusted for expected inflation. Capital expenditures are forecast on future capital needs.

Transfers are generally forecast on debt resolutions and agreements, if applicable, or management's intent to fund reserves or make operating transfers.

NOTICE OF BUDGET HEARING

The governing body of

Republic County

will meet on August 19, 2019 at 10:00 a.m. at the Republic County Courthouse 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 the Republic County Clerk's office 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 for 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	Est. Tax Rate*
General	2,455,062	19.683	2,416,458	18.424	2,576,638	1,592,513	17.934
Bond & Interest							
Road & Bridge	3,423,606	32.942	3,570,708	33.047	3,577,708	2,837,865	31.958
Special Bridge	87,940	2.001	100,000	1.851	569,591	177,598	2.000
Health	380,712	2.666	418,500	1.217	462,500	100,629	1.133
Appraiser's Cost	108,739	1.452	122,000	1.396	122,000	100,809	1.135
Noxious Weed	66,811	0.725	85,029	0.773	85,000	62,993	0.709
Ambulance	531,995	3.971	570,500	3.475	570,500	275,578	3.103
Transportation	34,263	0.199	56,700	0.104	77,500		
Hospital Maintenance	459,181	5.709	437,000	4.982	437,000	409,807	4.615
County Building	39,474	1.000	45,000	1.000	302,995	88,799	1.000
Employee Benefits	1,673,841	22.313	2,027,350	19.460	2,340,000	1,661,903	18.715
Special Alcohol & Drug	2,300		1,500		9,681		
Special Parks & Recreation			500		8,705		
Republic County 911	31,341		50,000		120,124		
Solid Waste	322,656		278,450		322,359		
Special Ambulance Equipment	88,729		3,500		150,514		
Fuel Center	249,259		400,000		445,000		
Hospital Sales Tax	590,549		650,000		650,000		
Noxious Weed Capital							
Non-Budgeted Funds - Page 1	1,123,133						
Non-Budgeted Funds - Page 2	6,672						
Totals	11,676,263	92.661	11,233,195	85.729	12,827,815	7,308,494	82.302
Less: Transfers	609,975		0		0		
Net Expenditure	11,066,288		11,233,195		12,827,815		
Total Tax Levied	7,090,481		7,090,371		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	76,524,651		82,709,519		88,799,088		

Outstanding Indebtedness,

January 1,	2017	2018	2019
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

Clerk

NOTICE OF BUDGET HEARING

Other District Funds	Prior Year Actual 2018		Current Yr Estimate 2019		Proposed Budget Year 2020			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	2019 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Fire District No. 1	31,581	7.000	33,565	7.000	36,178	35,060	7.000	5,008,540
Fire District No. 2	10,210	5.000	10,845	5.000	11,511	10,962	5.000	2,192,300
Totals	41,791	12.000	44,410	12.000	47,688	46,021	12.000	

*Tax rates are expressed in mills

Clerk

Page No. 28a

NO ASSURANCE PROVIDED - SUBSTANTIALLY ALL DISCLOSURES OMITTED

NOTICE OF BUDGET HEARING

The governing body of
Republic County

will meet on August 19, 2019 at 10:00 a.m. at the Republic County Courthouse 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 the Republic County Clerk's office 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 for 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	Est. Tax Rate*
General	2,455,062	19.683	2,416,458	18.424	2,576,638	1,592,513	17.934
Bond & Interest							
Road & Bridge	3,423,606	32.942	3,570,708	33.047	3,577,708	2,837,865	31.958
Special Bridge	87,940	2.001	100,000	1.851	569,591	177,598	2.000
Health	380,712	2.666	418,500	1.217	462,500	100,629	1.133
Appraiser's Cost	108,739	1.452	122,000	1.396	122,000	100,809	1.135
Noxious Weed	66,811	0.725	85,029	0.773	85,000	62,993	0.709
Ambulance	531,993	3.971	570,500	3.475	570,500	275,578	3.103
Transportation	34,263	0.199	56,700	0.104	77,500		
Hospital Maintenance	459,181	5.709	437,000	4.982	437,000	409,807	4.615
County Building	39,474	1.000	45,000	1.000	302,995	88,799	1.000
Employee Benefits	1,673,841	22.313	2,027,350	19.460	2,340,000	1,661,903	18.715
Special Alcohol & Drug	2,300		1,500		9,681		
Special Parks & Recreation			500		8,705		
Republic County 911	31,341		50,000		120,124		
Solid Waste	322,656		278,450		322,359		
Special Ambulance Equipment	88,729		3,500		150,514		
Fuel Center	249,259		400,000		445,000		
Hospital Sales Tax	590,549		650,000		650,000		
Noxious Weed Capital							
Non-Budgeted Funds - Page 1	1,123,133						
Non-Budgeted Funds - Page 2	6,672						
Totals	11,676,263	92.661	11,233,195	85.729	12,827,815	7,308,494	82.302
Less: Transfers	609,975		0		0		
Net Expenditure	11,066,288		11,233,195		12,827,815		
Total Tax Levied	7,090,481		7,090,371				
Assessed Valuation	76,524,651		82,709,519		88,799,088		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pmt. Princ.

Total

*Tax rates are expressed in mills

2017
0
0
0
0
0

2018
0
0
0
0
0

2019
0
0
0
0
0

NOTICE OF BUDGET HEARING

Other District Funds	Prior Year Actual 2018		Current Yr Estimate 2019		Proposed Budget Year 2020			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	2019 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Fire District No. 1	31,581	7.000	33,565	7.000	36,178	35,060	7.000	5,008,546
Fire District No. 2	10,210	5.000	10,845	5.000	11,511	10,962	5.000	2,192,300
Totals	41,791	12.000	44,410	12.000	47,688	46,021	12.000	

*Tax rates are expressed in mills

Kathleen Marshick
Clerk



**Matters of Interest
Notice of Vote Publication**

In adopting the 2020 budgets the following governing bodies voted to increase the levied amount in an amount greater than the levied amount in 2019 budget, adjusted by the 2018 CPI.

Byron RFD #1

Hardy RFD #2

National Bohemian

Cemetery #13

Riverview Cemetery #17

Rose Creek Cemetery

#19

Telescope 10/17