CERTIFICATE

2020

To the Clerk of Osage County, Kansas, State of Kansas

We, the undersigned, officers of

Osage County, Kansas

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	2020 Adopted Budget: 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	7,663,990	3,599,732	
Debt Service	10-113	8	295,848	235,121	
Road & Bridge	68-5,101	9	3,993,572	2,515,634	
Ambulance	65-6113	10	811,092	695,901	
Appraisers Cost	19-436	10	339,721	271,904	
Election	25-2201a	11	197,126	94,014	
Employees Benefit	12-16,102	11	5,198,939	1,729,481	
Health Fund	65-204	12	299,786	106,700	
Noxious Weed	2-1318	12	347,451	84,879	
Special Bridge 68-1135	68-1135	13	1,098,355	132,904	
Spec. Levy Waste Disp.		13	1,325,449	215,479	
Emergency 911		14			
911 Coll Surcharge		14	402,942		
Federal Owned Land Ext.		15	251,168		
Noxious Weed Cap. Outlay		15	20,229		
Road Mach. & Equip		16	411,709		
Lake Patrol		16	120,076		
Spec. Alcoh. Rehab.		17	51,087		
Special Park & Rec.		17	4,839		
Register of Deeds Tech		18	36,642		
Spec. Law Enforc. Trust		18	274,708		
Emergency Preparedness		19			
Capital Project - Bridge Bond Funds		19	43,776		
County Clerk Technology Fund		20	13,515		
County Treasurer Technology Fund		20	13,515		
County Treasurer Auto Reimb. Fund		21			
Risk Management Reserve Fund			138,861		
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Totals		XXXXX	21,354,396	9,681,349	
Budget Summary		24			
Budget Summary2		25			
Neighborhood Revitalization Rebate		26			

County Clerk's Use Only
Nov 1, 2019 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolda, CPA CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com

Attest: 8/26 2019

County Clerk

Tax Lid Limit (from Computation Tab) 9,681,349
Does the County need to hold an election? NO

Governing Body

No assurance is provided.

State of Kansas
County

2020

NOTICE OF BUDGET HEARING

The governing body of
Osage County, Kansas
will meet on August 26, 2019 at 8:30 a.m. at Osage County Commission Room 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 Osage 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.

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	5,260,716	26.272	5,416,710	23.570	7,687,116	3,622,537	23.570
Debt Service	267,753	1.594	263,872	1.594	305,651	244,958	1.594
Road & Bridge	3,736,270	15.720	3,149,278	15.717	3,893,913	2,415,634	15.717
Ambulance	561,255	3.720	767,169	4.716	839,888	724,796	4.716
Appraisers Cost	316,942	1.635	301,828	1.843	351,003	283,224	1.843
Election	53,999	0.666	123,700	0.638	201,108	98,010	0.638
Employees Benefit	2,557,223	9.566	2,650,639	11.253	3,198,939	1,729,481	11.253
Health Fund	197,529	0.756	231,000	0.723	304,228	111,157	0.723
Noxious Weed	230,146	0.601	286,828	0.576	351,127	88,568	0.576
Special Bridge 68-1135	132,284	0.942	374,500	0.901	1,103,869	138,437	0.901
Spec. Levy Waste Disp.	596,314	1.527	701,128	1.461	1,334,486	224,547	1.461
Emergency 911	39,432						
911 Cell Surcharge	58,812		60,500		402,942		
Federal Owned Land Ea	80,886		160,000		251,168		
Noxious Weed Cap. Out					20,219		
Road Mach. & Equip	383,093		234,347		411,709		
Lake Patrol	104,495		115,000		120,076		
Spec. Alcoh. Rehab.	43,800				51,087		
Special Park & Rec.	4,000		5,000		4,839		
Register of Deeds Tech	29,021		30,000		36,642		
Spec. Law Enforc. Trust	493		188,862		274,708		
Emergency Preparedness							
Capital Project - Bridge					43,776		
County Clerk Technolog	15,000				13,515		
County Treasurer Techn	15,000				13,515		
County Treasurer Auto I	5,708						
Risk Management Reser					129,024		
Non-Budgeted Funds-A	31,348						
Non-Budgeted Funds-B	1,416						
Totals	14,722,935	62.999	15,060,361	62.992	21,344,558	9,681,349	62.992
Less: Transfers	583,256		115,000		244,024		
Net Expenditure	14,139,679		14,945,361		21,100,534		
Total Tax Levied	8,887,091		9,295,316		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	141,057,647		147,581,778		153,695,578		

Outstanding Indebtedness, January 1,	2017	2018	2019
G.O. Bonds	3,785,000	3,410,000	3,215,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	712,929	441,182	454,671
Total	4,497,929	3,851,182	3,669,671

*Tax rates are expressed in mills

Rhonda Beetz
Clerk

No assurance is provided.

Osage County

2020

NOTICE OF BUDGET HEARING

Other District Funds	Prior Year Actual 2018 Expenditures	Prior Year Actual 2018 Actual Tax Rate*	Current Yr Estimate 2019 Expenditures	Current Yr Estimate 2019 Actual Tax Rate*	Proposed Budget Year 2020 Expenditures	Proposed Budget Year 2020 2019 Ad Valorem Tax	Proposed Budget Year 2020 Est. Tax Rate*	Proposed Budget Year 2020 July 1 Est. Valuation
Burlingame Cemetery	40,928	3.09700	24,175	3.03500	281,664	51,578	3.035	16,996,958
Carbondale Cemetery	16,274	0.70400	26,500	0.69300	86,396	10,902	0.693	15,731,027
Carbondale Cemetery-Non-Budgeted F	0		0		0	0		
Eastview Cemetery	4,300	5.22000	4,100	5.21500	5,272	4,367	5.215	837,399
Highland Cemetery	3,985	1.54000	3,800	1.52300	69,361	7,405	1.523	4,861,517
Humphrey Cemetery	358	0.48100	500	0.41600	4,877	756	0.399	1,892,875
Lyndon Cemetery	15,527	1.77600	17,300	1.82300	53,571	21,903	1.823	12,014,932
Lyndon Cemetery-Non-Budgeted Fund	0		0		0	0		
Melvern Cemetery	13,048	2.15900	34,800	2.15800	52,990	18,980	2.158	8,795,407
Mt Zion Cemetery	2,145	0.86600	2,800	0.89300	17,462	3,059	0.893	3,425,007
Oak Hill Cemetery	11,063	3.20900	5,500	3.20900	19,641	10,198	3.156	3,230,802
Oak Hill Cemetery-Non Budgeted Fun	0		0		0	0		
Olivet Cemetery	4,830	0.92800	5,100	0.87000	29,250	5,454	0.855	6,380,453
Overbrook Cemetery	8,731	0.52800	8,100	0.51700	30,562	7,340	0.517	14,198,080
Overbrook Cemetery-Non-Budgeted F	0		0		0	0		
Pleasant View Cemetery	3,000	2.29400	3,700	2.29000	15,528	4,673	2.290	2,040,474
Ridgeway Cemetery	3,465	0.56800	3,700	0.56100	21,407	3,169	0.561	5,649,295
Scranton Cemetery	9,337	2.32700	8,500	2.31200	60,642	17,685	2.245	7,877,666
Scranton Cemetery-Non Budgeted Fun	0		0		0	0		
Valley Brook Cemetery	3,365	1.55400	5,500	1.55300	58,570	5,783	1.528	3,785,028
Vassar Cemetery	10,163	0.91000	8,200	0.91000	16,863	7,194	0.894	8,049,320
Co Fire District #1	171,674	4.87100	125,000	5.37200	271,758	156,959	5.367	29,247,747
Co Fire District #1 - Non Budgeted Fu	0		0		0	0		
Co Fire District #2	150,541	4.31000	147,899	4.31200	154,778	136,188	4.312	31,583,383
Co Fire District #2 - Non Budgeted Fu	0		0		0	0		
Co Fire District #3 - General	108,812	7.25300	102,800	7.50000	137,197	111,085	7.325	15,165,104
Co Fire District #3 - Emergency Medi	45,926	2.74900	43,324	2.74800	45,731	41,674	2.748	15,165,104
Co Fire District #3 - Non Budgeted Fu	0		0		0	0		
Co Fire District #4	166,003	6.20900	206,516	6.30500	219,925	195,303	6.406	30,489,260
Co Fire District #4 - Non Budgeted Fu	0		0		0	0		
Co Fire District #5	239,955	8.71000	187,659	8.90200	241,806	188,619	8.872	21,258,973
Co Fire District #5 - Non Budgeted Fu	0		0		0	0		
Co Fire District #6	197,841	10.25300	199,495	10.34900	212,866	184,514	10.349	17,829,193
Co Fire District #6 - Non Budgeted Fu	0		0		0	0		
Co Fire District #7	44,555	8.68000	46,400	7.99900	90,236	48,674	7.647	6,364,982
Sewer District #1	39,062	65.54900	21,000	76.08900	57,802	53,565	76.089	703,981
Totals	793,475	62.26300	787,814	54.21500	1,653,445	821,655	53.943	

*Tax rates are expressed in mills

Clerk

No assurance is provided.

Osage County, Kansas 2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	3,599,332	23.419	12,265
Debt Service	235,121	1.530	801
Road & Bridge	2,515,634	16.368	8,572
Ambulance	695,901	4.528	2,371
Appraisers Cost	271,904	1.769	927
Election	94,014	0.612	320
Employees Benefit	1,729,481	11.253	5,893
Health Fund	106,700	0.694	364
Noxious Weed	84,879	0.552	289
Special Bridge 68-1135	132,904	0.865	453
Spec. Levy Waste Disp.	215,479	1.402	734
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	9,681,349	62.990	32,989

2019 July 1 Valuation: 153,695,578

Valuation Factor: 153,695.578

Neighborhood Revitalization Subj to Rebate: 523,714

Neighborhood Revitalization factor: 523.714

**This information comes from the 2020 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided.

CONSOLIDATED METHOD FUND PAGE 2020

County Name: Osage County
Special District Name: Burlingame Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	165,361	183,219	218,894
Ad Valorem Tax	47,049	49,198	xxxxxxxxxxxxx
Delinquent Tax	1,680	0	0
Motor Vehicle Tax	5,833	5,706	6,258
Recreational Vehicle Tax	157	178	197
16/20M Vehicle Tax	0	301	285
Commercial Vehicle Tax	0	111	104
Watercraft Tax	0	76	68
LAVTR	0	0	0
In Lieu of Taxes			
Sale of Lots	935	2,200	2,200
Openings & Closings	800	2,000	2,000
Sale of Equipment	0	0	0
Cremations	1,100	0	0
Interest on Idle Funds	1,232	80	80
Total Receipts	**58,786**	**59,850**	**11,192**
Resources Available:	**224,147**	**243,069**	**230,086**
Expenditures:			
General Administration	13,719	8,000	8,000
Mowing	17,398	12,175	12,175
Equipment Purchase	7,439	0	10,000
Contracted Labor		1,500	1,500
Insurance	2,227	2,500	2,500
Repairs	145	0	0
Miscellaneous			
Cash Forward (2020 column)			247,489
Total Expenditures	**40,928**	**24,175**	**281,664**
Unencumbered Cash Balance, Dec 31	183,219	218,894	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	281,664
		Tax Required	51,578
	Delinquency Computation % Rate		0
		Amount of 2019 Ad Valorem Tax	51,578

No assurance is provided.

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	51,578	6258	197	285	104	68
Total	51,578	6,258	197	285	104	68

County Treas MVT Estimate	6,258				
County Treas RVT Estimate		197			
County Treas 16/20M Estimate			285		
County Treas Commercial Vehicle Tax Estimate				104	
County Treas Watercraft Tax Estimate					68

MVT Factor	0.12133				
RVT Factor		0.00382			
16/20M Factor			0.00553		
Commercial Vehicle Factor				0.00202	
Watercraft Factor					0.00132

Osage County
Burlingame Cemetery

2020

Computation to Determine Limit for 2020

				Amount of Levy
1.	Tax levy amount in 2019 budget		+ $	49,198
2.	Debt service levy in 2019 budget		- $	0
3.	Tax levy excluding debt service		$	49,198

2019 Valuation Information for Valuation Adjustments

4.	New improvements for 2019:		+	176,435	
5.	Increase in personal property for 2019:				
	5a. Personal property 2019	+	293,480		
	5b. Personal property 2018	-	270,472		
	5c. Increase in personal property (5a minus 5b)			+ 23,008	
				(Use Only if > 0)	
6.	Valuation of property that has changed in use during 2019			38,414	
7.	Total valuation adjustment (sum of 4, 5c, and 6)			237,857	
8.	Total estimated valuation July 1,2019		16,996,958		
9.	Total valuation less valuation adjustment (8 minus 7)			16,759,101	
10.	Factor for increase (7 divided by 9)			0.01419	
11.	Amount of increase (10 times 3)				+ $ 698
12.	2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)				$ 49,896
13.	Debt service levy in this 2020 budget				0
14.	2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)				49,896
15.	Consumer Price Index for all urban consumers for calendar year 2018				0.025
16.	Consumer Price Index adjustment (3 times 15)				$ 1,230
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)				$ 51,126

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 such resolution or published notice of the vote be required if the total budget year tax levy is $1,000 or less.

No assurance is provided.

CONSOLIDATED METHOD FUND PAGE 2020

County Name: Osage County
Special District Name: Carbondale Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	89,924	86,697	73,033
Ad Valorem Tax	9,995	10,438	xxxxxxxxxxxxx
Delinquent Tax	232	195	195
Motor Vehicle Tax	1,459	1,482	1,536
Recreational Vehicle Tax	35	42	47
16/20M Vehicle Tax	0	36	46
Commercial Vehicle Tax	0	22	17
Watercraft Tax	0	21	20
LAVTR	0	0	0
In Lieu of Taxes			
Sale of Lots	1,000	500	500
Interest on Idle Funds	326	100	100
Total Receipts	13,047	12,836	2,461
Resources Available:	102,971	99,533	75,494
Expenditures:			
General Administration	5,335	2,500	2,500
Mowing	9,200	12,500	12,500
Transfer to Reserve Fund	0	10,000	10,000
Insurance	1,739	1,500	1,500
Miscellaneous			
Cash Forward (2020 column)			59,896
Total Expenditures	16,274	26,800	86,396
Unencumbered Cash Balance, Dec 31	86,697	73,033	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	86,396
		Tax Required	10,902
	Delinquency Computation % Rate		0
		Amount of 2019 Ad Valorem Tax	10,902

No assurance is provided.

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	10,902	1536	47	46	17	20
Total	10,902	1,536	47	46	17	20

County Treas MVT Estimate: 1,536
County Treas RVT Estimate: 47
County Treas 16/20M Estimate: 46
County Treas Commercial Vehicle Tax Estimate: 17
County Treas Watercraft Tax Estimate: 20

MVT Factor: 0.14089
RVT Factor: 0.00431
16/20M Factor: 0.00422
Commercial Vehicle Factor: 0.00156
Watercraft Factor: 0.00183