State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
Osborne Rural Fire District #4
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	21,200	17,908	2.204
Debt Service	10-113				
Totals		xxxxxxx	21,200	17,908	2.204
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Osborne County	4402703
	Jewell County	2013400
	Smith County	1709479
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	8125582

Revenue Neutral Rate	2.125
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: 9-4, 2025

Amy L. Stanton, deputy clerk
County Clerk

Walter Stee Chairman
SAD Treasurer
Donald Mills Secretary

Governing Body

CPA Summary

State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
Osborne Rural Fire District #4
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	21,200	17,908	
Debt Service	10-113				
Totals		xxxxxxx	21,200	17,908	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Osborne County	
Jewell County	
Smith County	
0	
0	
Nov 1, 2025 Total Assessed Valuation	-

Revenue Neutral Rate	2.125
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: 9-4, 2025

Amy L. Stanton, deputy clerk
County Clerk

Walter Stec Chairman
SAD Treasurer
Donald Mills Secretary

Governing Body

CPA Summary

Resolution No., 2025-01

A RESOLUTION OF THE ORFD #4, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the ORFD #4 was calculated as 2.125 mills by the Osborne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of ORFD #4will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 27, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the ORFD #4, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE OSBORNE RURAL FIRE DISTRICT #4_:

The ORFD #4 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.125 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 27 day of 2025 (month and year) and SIGNED by the Governing Body.

Chairman

Treasurer

Attested:
Amy L Stanton, deputy clerk

Roll Call Vote

A Roll Call Vote of the ORFD #4To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 27, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
[illegible] Chairman	X		
[illegible] Treasurer	X		
Donald Miller Secretary	X		
TOTAL	3		

Certified:
Amy L. Stanton, deputy clerk

(Published Thursday, July 31, 2025 in the Osborne County Farmer)

State of Kan
2026
Special Dis

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Osborne Rural Fire District #4

Osborne County

will meet on August 27, 2025 at 8:00 pm at the Downs Fire House 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 and Revenue Neutral Rate. Detailed budget information is available at the Osborne County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES

Osborne County (home county) Jewell County, Smith County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	17,171	1.865	18,500	2.013	21,200	17,908	2.203
Debt Service							
Totals	17,171	1.865	18,500	2.013	21,200	17,908	2.203
						*Revenue Neutral Rate***	*2.125*
Less: Transfers	0		0		0		
Net Expenditures	17,171		18,500		21,200		
Total Tax Levied	17,313		17,308		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	9,281,528		8,596,633		8,128,889		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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.

***Revenue Neutral Rate as defined by KSA 79-2988*

Walter Streit
Chairman

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
Osborne Rural Fire District #4
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	21,200	17,908	
Debt Service	10-113				
Totals		xxxxxxx	21,200	17,908	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Osborne County	
	Jewell County	
	Smith County	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	-

Revenue Neutral Rate	2.125
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested:_____, 2025

County Clerk

Governing Body

CPA Summary

Osborne Rural Fire District #4
Osborne County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,308	584	22	190	28	20
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,308	584	22	190	28	20

County Treas Motor Vehicle Estimate 584

County Treas Recreational Vehicle Estimate 22

County Treas 16/20M Vehicle Estimate 190

County Treas Commercial Vehicle Tax Estimate 28

County Treas Watercraft Tax Estimate 20

MVT Factor 0.03374

RVT Factor 0.00127

16/20M Factor 0.01098

Comm Veh Factor 0.00162

Watercraft Factor 0.00116

2026

Osborne Rural Fire District #4
Osborne County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Osborne Rural Fire District #4
Osborne County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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				**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, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,500	2,705	2,448
Receipts:			
Ad Valorem Tax	18,375	17,308	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		658	584
Recreational Vehicle Tax		24	22
16/20M Vehicle Tax		213	190
Commercial Vehicle Tax		29	28
Watercraft Tax		11	20
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,376**	**18,243**	**844**
Resources Available:	**19,876**	**20,948**	**3,292**
Expenditures:			
Contractual Services	16,880	17,000	17,000
Operations	291	1,500	4,200
Donation			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**17,171**	**18,500**	**21,200**
Unencumbered Cash Balance Dec 31	2,705	2,448	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	20,525	19,760	21,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,200
		Tax Required	17,908
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	17,908

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Osborne Rural Fire District #4

Osborne County

will meet on August 27, 2025 at 8:00 pm at the Downs Fire House 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 and Revenue Neutral Rate. Detailed budget information is avaiable at the Osborne County Clerk's office and will be available at this hearing.

SUPPORTING COUNTIES

Osborne County (home county) Jewell County, Smith County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	17,171	1.865	18,500	2.013	21,200	17,908	2.203
Debt Service							
Totals	17,171	1.865	18,500	2.013	21,200	17,908	2.203
						*Revenue Neutral Rate***	*2.125*
Less: Transfers	0		0		0		
Net Expenditures	17,171		18,500		21,200		
Total Tax Levied	17,313		17,308		xxxxxxxxxxxxxxx		
Assessed Valuation:	9,281,528		8,596,633		8,128,889		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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.

***Revenue Neutral Rate as defined by KSA 79-2988*

Walter Streit

Chairman

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF OSBORNE RURAL FIRE DISTRICT #4 HEREBY NOTIFIES THE OSBORNE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.203, The date of our hearing is August 27, 2025 at 8:00PM and will be held at the Down's Firehouse in Downs, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body