State of Kansas
Special District
2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	19,760	17,308	2.013
Debt Service	10-113				
Totals		xxxxxxx	19,760	17,308	2.013
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Osborne County	46,56,655
	Jewell County	2,177,103
	Smith County	1762 875
	0	
	0	
	Nov 1, 2024 Total Assessed Valuation	8596633

Revenue Neutral Rate	2.018
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

OSBORNE COUNTY Seal KANSAS

Date Attested: August 21, 2024
Heather Nichole Bestgen
County Clerk

Chairman
Treasurer
Darrell Mills Secretary

Governing Body

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

Osborne Rural Fire District #4

Osborne County

will meet on August 20, 2024 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.
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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	19,116	1.837	18,200	1.865	19,760	17,308	2.018
Debt Service							
Totals	19,116	1.837	18,200	1.865	19,760	17,308	2.018
						*Revenue Neutral Rate***	*2.018*
Less: Transfers	0		0		0		
Net Expenditures	19,116		18,200		19,760		
Total Tax Levied	17,303		17,313		xxxxxxxxxxxxxxx		
Assessed Valuation:	9,417,454		9,281,528		8,578,794		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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

(Published Thursday, August 1, 2024 in the Osborne County Farmer)

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Walter Streit

The Osborne County Farmer
Published every Thursday

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sent prior to the disclosure of personally identifiable information from your child's education records. However, Osborne County Schools may disclose appropriately designated "directory information" without written consent, unless you have advised the District to the contrary in accordance with District procedures. The primary purpose of directory information is to allow the Osborne County School District to include this type of information from your child's education records in certain school publications. Examples include:

A playbill, showing your student's role in a drama production; The annual yearbook; Honor roll or other recognition lists; Graduation programs; and Sports activity

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(Published Thursday, August 1, 2024 in the Osborne County Farmer)

NORTH CENTRAL KANSAS SPECIAL EDUCATION COOPERATIVE

Special Education Child Find

This school district and the North Central Kansas Special Education Cooperative (NCKSEC) work together to identify every student, age birth through 21, living within the district boundaries, that has developmental delays or may be in need of special education. If you have a child or know of a child who you think has development delays or special needs, contact the administrator in your district or Cher Greving, Director of NCKSEC at 205 F St. Suite 235; PO Box 369; Phillipsburg, KS 67661 (785-543-2149, fax 785-543-6654, www.nck-sec.net).

Areas of special education include: birth through age two (infant-toddler), early childhood - disability, developmentally delayed, visual impairments including blindness, hearing impairments including deafness, deaf-blindness, autism, traumatic brain injury, emotional disturbance, specific learning disabilities, mental retardation, multiple disabilities, orthopedic impairments, other health impairments, speech or language impairments, and gifted.

Parents are advised that all special education services are designed to offer the utmost in educational opportunities for each qualifying student, as well as to provide assistance and support in the areas of physical, mental, emotional, and social growth. State and federal laws are followed in providing each student with a free appropriate public education in the least restrictive environment. If you have a child or know of a child who may need special education services, please notify the school district or the NCKSEC.

Notification of Rights under FERPA

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Osborne Rural Fire District #4
Osborne County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,313	658	24	213	29	11
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,313	658	24	213	29	11

County Treas Motor Vehicle Estimate 658

County Treas Recreational Vehicle Estimate 24

County Treas 16/20M Vehicle Estimate 213

County Treas Commercial Vehicle Tax Estimate 29

County Treas Watercraft Tax Estimate 11

MVT Factor 0.03801

RVT Factor 0.00139

16/20M Factor 0.01230

Comm Veh Factor 0.00168

Watercraft Factor 0.00064

2025

Osborne Rural Fire District #4
Osborne County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Osborne Rural Fire District #4
Osborne County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
				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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,263	1,499	1,517
Receipts:			
Ad Valorem Tax	18,352	17,313	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		645	658
Recreational Vehicle Tax		19	24
16/20M Vehicle Tax		181	213
Commercial Vehicle Tax		43	29
Watercraft Tax		17	11
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,352**	**18,218**	**935**
Resources Available:	**20,615**	**19,717**	**2,452**
Expenditures:			
Contractual Services	16,825	16,500	17,000
Donation	2,000		
Commodities	291	1,700	2,760
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**19,116**	**18,200**	**19,760**
Unencumbered Cash Balance Dec 31	1,499	1,517	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	20,500	20,525	19,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,760
		Tax Required	17,308
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	17,308

CPA Summary