

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

**Osage County Fire District #2, 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  
 maximum expenditures for the various funds for the year 2023; and (3) the  
 Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-3610	5	178,879	158,795	
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		XXXXXXXXXX	178,879	158,795	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					
					Nov. 1, 2022 Total Assessed Valuation

Assisted by:  
 D. Scot Loyd, CPA, CGFM, CFE, CGMA  
 Christina Henson, CPA, CGMA  
 Address:  
 Loyd Group, LLC  
 P.O. Box 7  
 Galva, KS 67443  
 Email:  
 scot@loyd-group.com  
 chenson@loyd-group.com

Revenue Neutral Rate 3.791

*[Handwritten Signature]*  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Daniel Romie

Attest: \_\_\_\_\_, 2022

\_\_\_\_\_  
 County Clerk

\_\_\_\_\_  
 Governing Body

**No assurance is provided**

**CERTIFICATE**

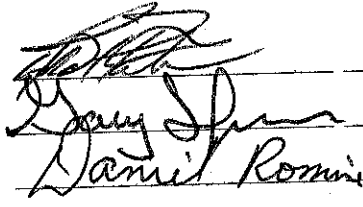
To the Clerk of Osage County, State of Kansas  
 We, the undersigned, officers of  
Osage County Fire District #2, Kansas

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General	79-3610	5	178,879	158,795	
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<b>Totals</b>		XXXXXXXXXX	178,879	158,795	
Budget Hearing Notice					County Clerk's Use Only
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RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 3.791

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 \_\_\_\_\_  
 \_\_\_\_\_  
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 \_\_\_\_\_

Attest: \_\_\_\_\_, 2022

Governing Body

County Clerk

No assurance is provided

**CERTIFICATE**

State of Kansas  
Special District  
2023

To the Clerk of Osage County, State of Kansas  
We, the undersigned, officers of  
**Osage County Fire District #2, Kansas**

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Schedule of Transfers		3			
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<b>Fund</b>	<b>K.S.A.</b>				
General	79-3610	5	178,879	158,795	
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		XXXXXXXXXX	178,879	158,795	
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Revenue Neutral Rate 3.791

Attest: \_\_\_\_\_, 2022

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County Clerk

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Governing Body

**No assurance is provided**

Osage County Fire District #2, Kansas  
Osage County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	141,008	16,555	410	427	797	101
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
Total	141,008	16,555	410	427	797	101

County Treas Motor Vehicle Estimate 16,555  
 County Treas Recreational Vehicle Estimate 410  
 County Treas 16/20M Vehicle Estimate 427  
 County Treas Commercial Vehicle Tax Estimate 797  
 County Treas Watercraft Tax Estimate 101

MVT Factor 0.11740

RVT Factor 0.00291

16/20M Factor 0.00303

Comm Veh Factor 0.00565

Watercraft Factor 0.00072

No assurance is provided

2023

Osage County Fire District #2, Kansas  
Osage County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2021</b>	<b>Current Amount for 2022</b>	<b>Proposed Amount for 2023</b>	<b>Transfers Authorized by Statute</b>
General	Equipment Reserve	39,740	30,000	30,000	12-1,117
<b>Totals</b>		39,740	30,000	30,000	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		39,740	30,000	30,000	

\*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.  
No assurance is provided



Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	1,794
Receipts:			
Ad Valorem Tax	135,600	141,008	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,510	0	0
Motor Vehicle Tax	17,598	15,327	16,555
Recreational Vehicle Tax	0	360	410
16/20M Vehicle Tax	0	335	427
Commercial Vehicle Tax	0	742	797
Watercraft Tax	0	107	101
LAVTR	0	0	0
Grants	0	0	0
Interest on Idle Funds	303	0	0
Transfers from General Fund			
Neighborhood Revitalization Rebate			0
Miscellaneous		0	0
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>156,011</b>	<b>157,879</b>	<b>18,290</b>
<b>Resources Available:</b>	<b>156,011</b>	<b>157,879</b>	<b>20,084</b>
Expenditures:			
Operating Expense	22,760	50,000	50,000
Transfer to Sp Machinery & Equip Fund	39,740	30,000	30,000
Equipment Purchase	16,257	31,085	32,879
Payroll	24,703	20,000	20,000
Vehicle Expense	41,240	10,000	10,000
Insurance	11,311	15,000	15,000
Cash Forward (2023 column)			21,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>156,011</b>	<b>156,085</b>	<b>178,879</b>
Unencumbered Cash Balance Dec 31	0	1,794	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	156,085	157,879	178,879
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	178,879
		Tax Required	158,795
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	158,795

No assurance provided

2023

Osage County Fire District #2, Kansas

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Sp Machinery &amp; Equipme</b>		0		0		0		0		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	420,846	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		420,846
Receipts:										
Transfer from General	39,740									
Interest Income	302									
<b>Total Receipts</b>	<b>40,042</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>	<b>40,042</b>
<b>Resources Available:</b>	<b>460,888</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>	<b>460,888</b>
Expenditures:										
Operating Expense	0									
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>
<b>Cash Balance Dec 31</b>	<b>460,888</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>460,888</b> **
										<b>460,888</b> **

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

No assurance is provided



**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI**

2023

State of Kansas  
Special District

The governing body of  
**Osage County Fire District #2, Kansas**  
Osage County

will meet on September 13, 2022 at 5:30 PM at Fire Station #2, 911 Laing, Osage City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Fire Station #2, 911 Laing, Osage City, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	156,011	4.269	156,085	4.269	178,879	158,795	4.269
Debt Service							
Non-Budgeted Funds							
<b>Totals</b>	<b>156,011</b>	<b>4.269</b>	<b>156,085</b>	<b>4.269</b>	<b>178,879</b>	<b>158,795</b>	<b>4.269</b>
					<i>Revenue Neutral Rate**</i>		<b>3.791</b>
Less: Transfers	39,740		30,000		30,000		
Net Expenditures	116,271		126,085		148,879		
Total Tax Levied	139,703		141,008		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	32,724,311		33,027,801		37,195,370		

Outstanding indebtedness,

	2020	2021	2022
Jan 1,	0	0	0
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

Daniel Romine  
Treasurer  
No assurance is provided

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF OSAGE COUNTY FIRE DISTRICT #2 HERE BY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 4.269.

Our proposed ad valorem tax (dollar amount) is 158,795.

The date of our hearing is: September 13, 2022.

The time of our hearing is: 5:30 PM.

The location of our hearing is: Fire Station #2, 911 Laing, Osage City, KS.

       No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on 7/20/, 2022.

(Seal)

Daniel Rosmore

Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAL**

2023

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Special District

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FUND	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	156,011	4.269	156,085	4.269	178,879	158,795	4.269
Debt Service							
Non-Budgeted Funds							
<b>Totals</b>	<b>156,011</b>	<b>4.269</b>	<b>156,085</b>	<b>4.269</b>	<b>178,879</b>	<b>158,795</b>	<b>4.269</b>
					<i>Revenue Neutral Rate**</i>		
Less: Transfers	39,740		30,000		30,000		
Net Expenditures	116,271		126,085		148,879		
Total Tax Levied	139,703		141,008		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	32,724,311		33,027,801		37,195,370		

Outstanding Indebtedness:

	2020	2021	2022
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.  
\*\*Revenue Neutral Rate as defined by KSA 79-2988

Daniel Romine  
Treasurer  
No assurance is provided

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Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-3610	5	178,879	158,795	
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>	XXXXXXXXXX		178,879	158,795	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 3.791

Assisted by:  
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chenson@loyd-group.com

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Attest: \_\_\_\_\_, 2022

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

**No assurance is provided**

Osage County Fire District #2, Kansas  
Osage County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	141,008	16,555	410	427	797	101
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>141,008</b>	<b>16,555</b>	<b>410</b>	<b>427</b>	<b>797</b>	<b>101</b>

County Treas Motor Vehicle Estimate	<u>16,555</u>
County Treas Recreational Vehicle Estimate	<u>410</u>
County Treas 16/20M Vehicle Estimate	<u>427</u>
County Treas Commercial Vehicle Tax Estimate	<u>797</u>
County Treas Watercraft Tax Estimate	<u>104</u>

MVT Factor 0.11740

RVT Factor 0.00291

16/20M Factor 0.00303

Comm Veh Factor 0.00565

Watercraft Factor 0.00072

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2023

Osage County Fire District #2, Kansas  
Osage County

**Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Equipment Reserve	39,740	30,000	30,000	12-1,117
<b>Totals</b>		39,740	30,000	30,000	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		39,740	30,000	30,000	

\*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.  
No assurance is provided

Osage County Fire District #2, Kansas  
Osage County

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None				0			0	0	0	0
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None				0			0	0	0	0
Total Revenue				0			0	0	0	0
Other:										
None				0			0	0	0	0
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, 2022	Payments Due 2022	Payments Due 2023
None							
<b>Total</b>					0	0	0

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

Osage County Fire District #2, Kansas  
Osage County  
**FUND PAGE FOR FUNDS WITH A TAX LEV**

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>General</b>			1,794
Unencumbered Cash Balance Jan 1	0	0	
Receipts:			xxxxxxxxxxxxxxxxxxxx
Ad Valorem Tax	135,600	141,008	0
Delinquent Tax	2,510	0	16,555
Motor Vehicle Tax	17,598	15,327	410
Recreational Vehicle Tax	0	360	427
16/20M Vehicle Tax	0	335	797
Commercial Vehicle Tax	0	742	101
Watercraft Tax	0	107	0
LAVTR	0	0	0
Grants	0	0	0
Interest on Idle Funds	303	0	0
Transfers from General Fund			0
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>156,011</b>	<b>157,879</b>	<b>18,290</b>
<b>Resources Available:</b>	<b>156,011</b>	<b>157,879</b>	<b>20,084</b>
Expenditures:			
Operating Expense	22,760	50,000	50,000
Transfer to Sp Machinery & Equip Fund	39,740	30,000	30,000
Equipment Purchase	16,257	31,085	32,879
Payroll	24,703	20,000	20,000
Vehicle Expense	41,240	10,000	10,000
Insurance	11,311	15,000	15,000
			21,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>156,011</b>	<b>156,085</b>	<b>178,879</b>
Unencumbered Cash Balance Dec 31	0	1,794	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	156,085	157,879	178,879
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	178,879
		Tax Required	158,795
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax:	158,795

No assurance provided



2023

Osage County Fire District #2, Kansas

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:	Total
<b>Sp Machinery &amp; Equipme</b>					
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	420,846
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	420,846
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	
Transfer from General					
Interest Income					
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	40,042
Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	460,888
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	
Operating Expense					
Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	0
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	460,888

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

No assurance is provided

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAR

2023

State of Kansas  
Special District

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**Osage County Fire District #2, Kansas**  
Osage County

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General	156,011	4.269	156,085	4.269	178,879	158,795	4.269
Debt Service							
Non-Budgeted Funds							
<b>Totals</b>	<b>156,011</b>	<b>4.269</b>	<b>156,085</b>	<b>4.269</b>	<b>178,879</b>	<b>158,795</b>	<b>4.269</b>
					<i>Revenue Neutral Rate**</i>		<b>3.791</b>
Less: Transfers	39,740		30,000		30,000		
Net Expenditures	116,271		126,085		148,879		
Total Tax Levied	139,703		141,008		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	32,724,311		33,027,801		37,195,370		

Outstanding Indebtedness,

	2020	2021	2022
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Tax rates are expressed in mills.

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

Daniel Romine

Treasurer

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No assurance is provided

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Fire District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 18, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Fire District resides in, to calculate the tax levy needed to support the Fire District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Fire District's control that would effect the above assumptions. The Cemetery has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Cemetery's receipts and expenditures.