State of Kansas
Special District

**CERTIFICATE**

2022

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
**Osage County Fire District #4, 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 expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: 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 | 79-3610 | 5 | 289,150 | 203,329 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxxxxx | 289,150 | 203,329 | |
| Budget Summary | | 7 | | | |
| Neighborhood Revitalization Rebate | | | | | |

| Final Assessed Valuation: | County Clerk's Use Only |
|---|---|
| Osage County | |
| Douglas County | |
| 0 | |
| 0 | |
| 0 | |
| Total Assessed Valuation | 0 |
| | November 1, 2021 Valuation |

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

Attest: _____, 2021

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

No assurance is provided.

Osage County Fire District #4, Kansas
Osage County

2022

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

| 2021 Budgeted Funds | Tax Levy Amount in 2021 Budget | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 201,112 | 20,814 | 571 | 960 | 670 | 240 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 201,112 | 20,814 | 571 | 960 | 670 | 240 |

County Treas Motor Vehicle Estimate 20,814

County Treas Recreational Vehicle Estimate 571

County Treas 16/20M Vehicle Estimate 960

County Treas Commercial Vehicle Tax Estimate 670

County Treas Watercraft Tax Estimate 240

MVT Factor 0.10349

RVT Factor 0.00284

16/20M Factor 0.00477

Comm Veh Factor 0.00333

Watercraft Factor 0.00119

No assurance is provided.

2022

Osage County Fire District #4, Kansas
Osage County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Equipment Reserve | 85,604 | 20,000 | 20,000 | 19-3612c |
| Equipment Reserve | General | 27,650 | - | - | 19-3612c |
| | | | | | |
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| | | | | | |
| | **Totals** | 113,254 | 20,000 | 20,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 113,254 | 20,000 | 20,000 | |

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Osage County Fire District #4, Kansas
Osage County

2022

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| 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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| 2016 Freightliner | 12/1/2016 | 120 | 2.95 | 226,945 | 49,359 | 25,777 | 12,889 |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **49,359** | **25,777** | **12,889** |

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

surance is provided.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 61,566 |
| Receipts: | | | |
| Ad Valorem Tax | 187,593 | 201,112 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,207 | 1,000 | 1,000 |
| Motor Vehicle Tax | 20,654 | 20,406 | 20,814 |
| Recreational Vehicle Tax | 0 | 589 | 571 |
| 16/20M Vehicle Tax | 0 | 265 | 960 |
| Commercial Vehicle Tax | 0 | 717 | 670 |
| Watercraft Tax | 0 | 254 | 240 |
| LAVTR | 0 | 0 | 0 |
| Tax Remittance | 0 | 0 | 0 |
| Transfer from Equipment Reserve | 27,650 | 0 | 0 |
| Refund | 7,310 | 0 | 0 |
| CARES Act Grant | 25,000 | 0 | 0 |
| Interest on Idle Funds | 166 | 0 | 0 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 181 | 0 | 0 |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **272,761** | **224,343** | **24,255** |
| **Resources Available:** | **272,761** | **224,343** | **85,821** |
| Expenditures: | | | |
| Operating Expense | 170 | 2,000 | 2,000 |
| Vehicle Expense | 7,568 | 14,000 | 14,000 |
| Lease Purchase Payment-2016 Freightliner | 79,205 | 25,777 | 12,889 |
| Computer & Office Supplies | 1,912 | 4,000 | 4,000 |
| Education & Training | 0 | 2,000 | 2,000 |
| Equipment | 22,694 | 60,000 | 83,880 |
| Insurance | 13,537 | 11,000 | 11,000 |
| Entertainment | 1,950 | 1,500 | 1,500 |
| Supplies | 28,058 | 1,500 | 1,500 |
| Parts & Repairs | 6,961 | 5,000 | 5,000 |
| Equipment - Radios | 2,082 | 10,000 | 10,000 |
| Utilities | 8,940 | 6,000 | 6,000 |
| Transfer to Equipment Reserve | 85,604 | 20,000 | 20,000 |
| Air Tanks | 12,256 | 0 | 0 |
| Reimbursement | 587 | 0 | 0 |
| Land | 0 | 0 | 0 |
| Cash Forward (2022 column) | | | 115,381 |
| Miscellaneous | 1,237 | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **272,761** | **162,777** | **289,150** |
| Unencumbered Cash Balance Dec 31 | 0 | 61,566 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 219,925 | 280,044 | 289,150 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 289,150 |
| | | Tax Required | 203,329 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 203,329 |

**No assurance is provided.**

Osage County Fire District #4, Kansas

**NON-BUDGETED FUNDS**

*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Equipment Reserve** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 357,147 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 357,147 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer from General | 85,604 | | | | | | | | | |
| Interest | 995 | | | | | | | | | |
| Misc. | 853 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 87,452 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 87,452 |
| Resources Available: | 444,599 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 444,599 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Transfer to General | 27,650 | | | | | | | | | |
| Loan Payment - Freighliner | 27,650 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 55,300 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 55,300 |
| Cash Balance Dec 31 | 389,299 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 389,299 ** |
| | | | | | | | | | | 389,299 ** |

** Note: These two block figures should agree.

**No assurance is provided.**

State of Kansas
Special District
2022

**NOTICE OF RATE AND BUDGET HEARING**

The governing body of
**Osage County Fire District #4, Kansas**
Osage County
will meet on September 13, 2021 at 7:40 PM at Fire Dept, 403 Maple, Overbrook, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is avaiable at Fire Dept, 403 Maple, Overbrook, and will be available at this hearing.
**Revenue Neutral Rate Hearing will be held beginning at 7:30 PM immediately preceding the budget adoption hearing.**

**SUPPORTING COUNTIES**
Osage County (home county) Douglas County

**BUDGET SUMMARY**
Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2020 | | Current Year Estimate for 2021 | | Proposed Budget Year for 2022 | | |
|---|---|---|---|---|---|---|---|
| **FUND** | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate* |
| General | 272,761 | 6.409 | 162,777 | 6.255 | 289,150 | 203,329 | 6.255 |
| Non-Budgeted Funds | 55,300 | | | | | | |
| Totals | 328,061 | 6.409 | 162,777 | 6.255 | 289,150 | 203,329 | 6.255 |
| *Revenue Neutral Rate*** | | | | | | | *6.186* |
| Less: Transfers | 113,254 | | 20,000 | | 20,000 | | |
| Net Expenditures | 214,807 | | 142,777 | | 269,150 | | |
| Total Tax Levied | 195,278 | | 201,112 | | xxxxxxxxxxxxx | | |
| Assessed Valuation: | 30,472,318 | | 32,148,414 | | 32,506,570 | | |

| Outstanding Indebtedness, Jan 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 195,424 | 118,218 | 49,359 |
| | | | |
| Total | 195,424 | 118,218 | 49,359 |

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Sheila Dale
Treasurer



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 14, 2021, 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 Fire District has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Fire District's receipts and expenditures.