State of Kansas
Special District
2023

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 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	20,500	17,303	1.837
Debt Service	10-113				
Totals		xxxxxxx	20,500	17,303	1.837
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	
Jewell County	
Smith County	
0	
0	
Nov 1, 2022 Total Assessed Valuation	5139268

Revenue Neutral Rate: 1.900

Assisted by:
Goheen & Slavik CPAs, LLC
Certified Public Accountants
Address:
901 Morgan Ave.
Downs, KS 67437
Email:
admin@gscpallc.com

OSBORNE COUNTY Seal KANSAS

Date Attested: September 13, 2022
Amy L Stanton, deputy clerk
County Clerk

Chairman
Treasurer
Secretary
Member
Governing Body

CPA Summary

State of Kansas
Special District
2023

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Osborne County	
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OSBORNE COUNTY Seal KANSAS

Date Attested: September 13, 2022
Amy L. Stanton, deputy clerk
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chairman
Treasurer
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CPA Summary

Osborne Rural Fire District #4
Osborne 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	17,705	753	20	145	11	12
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	17,705	753	20	145	11	12

County Treas Motor Vehicle Estimate 753

County Treas Recreational Vehicle Estimate 20

County Treas 16/20M Vehicle Estimate 145

County Treas Commercial Vehicle Tax Estimate 11

County Treas Watercraft Tax Estimate 12

MVT Factor 0.04252

RVT Factor 0.00115

16/20M Factor 0.00819

Comm Veh Factor 0.00061

Watercraft Factor 0.00068

2023

Osborne Rural Fire District #4
Osborne 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Osborne Rural Fire District #4
Osborne County

2023

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:										
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, 2022	Payments Due 2022	Payments Due 2023
				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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,781	2,073	2,256
Receipts:			
Ad Valorem Tax	18,501	17,705	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		650	753
Recreational Vehicle Tax		18	20
16/20M Vehicle Tax			145
Commercial Vehicle Tax		50	11
Watercraft Tax		10	12
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,501**	**18,433**	**941**
Resources Available:	**20,282**	**20,506**	**3,197**
Expenditures:			
Contractual Services	16,475	16,500	17,000
Commodities	1,734	1,750	3,500
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**18,209**	**18,250**	**20,500**
Unencumbered Cash Balance Dec 31	2,073	2,256	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	19,000	21,000	20,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,500
		Tax Required	17,303
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	17,303

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Osborne Rural Fire District #4
Osborne County
will meet on September 12, 2022 at 7:30 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 2023 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	18,209	1.890	18,250	1.910	20,500	17,303	1.856
Debt Service							
Totals	18,209	1.890	18,250	1.910	20,500	17,303	1.856
						*Revenue Neutral Rate***	*1.900*
Less: Transfers	0		0		0		
Net Expenditures	18,209		18,250		20,500		
Total Tax Levied	16,307		17,705		xxxxxxxxxxxxxxx		
Assessed Valuation:	9,523,561		9,273,664		9,324,114		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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

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

of the decision and advise them of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.

(3) The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA authorizes disclosure without consent.

One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official is a person

Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance. However, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. If you do not want your student's directory information released, please notify your local school district office of your desire to "opt out".

(9-C39-1)

(Published Thurday, September 1, 2022 in the Osborne County Farmer)

SpecialDis

NOTICE OF BUDGET HEARING

The governing body of

Osborne Rural Fire District #4

Osborne County

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					*Revenue Neutral Rate***		*1.900*
Less: Transfers	0		0		0		
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	2020	2021	2022
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

Page No. 6

Cost of Living	33	0	0.000			79,563	
Career and Postsecondary Education	34	73,875		73,875		163,860	
Gifts and Grants	35	96,984		71,050			
Special Liability Expense Fund	42	0	0.000	0	0.000	0	0 0.000
School Retirement	44	0	0.000	0	0.000	0	0 0.000
Extraordinary Growth Facilities	45	0	0.000	0	0.000	0	0 0.000
Special Reserve Fund	47	0		0			
KPERS Special Retirement Contribution	51	285,974		302,203		317,313	
Contingency Reserve	53	17,171		0			
Textbook & Student Material Revolving	55	15,175		6,193			
Activity Fund	56	43,036		45,000			
DEBT SERVICE							
Bond and Interest #1	62	0	0.000	0	0.000	0	0 0.000
Bond and Interest #2	63	0	0.000	0	0.000	0	0 0.000
No-Fund Warrant	66	0	0.000	0	0.000	0	0 0.000
Special Assessment	67	0	0.000	0	0.000	0	0 0.000
Temporary Note	68	0	0.000	0		0	
COOPERATIVES[1]	78	0		0		0	
Special Education	100	5,773,428	46.418	6,278,294	48.206	7,139,376	1,612,954 48.172
TOTAL USD EXPENDITURES	105	854,555		984,034		1,281,388	
Less: Transfers	110	4,918,873		5,294,260		5,857,988	
NET USD EXPENDITURES	115	1,630,222		1,551,759		1,612,954	
TOTAL USD TAXES LEVIED							

1. Sponsoring District Only

**Tax Rates are expressed in Mills*

Notice of Hearing 2022-2023 Budget

	Code 99 Line	2020-2021 Actual Actual Expenditures (1)	2020-2021 Actual Actual Tax Rate* (2)	2021-2022 Actual Actual Expenditures (3)	2021-2022 Actual Actual Tax Rate* (4)	2022-2023 Proposed Budget Budgeted Expenditures (5)	2022-2023 Proposed Budget Amount of 2022 Tax to be Levied (6)	2022-2023 Proposed Budget Est. Tax Rate* (7)
OTHER	80	0	0.000	0	0.000	0	0	0.000
Historical Museum	82	0	0.000	0	0.000	0	0	0.000
Public Library Board	83	0	0.000	0	0.000	0	0	0.000
Public Library Board Employee Benefits	84	0	0.000	0	0.000	0	0	0.000
Recreation Commission	86	0	0.000	0	0.000	0	0	0.000
Rec Comm Emp Benefits & Spec Liab	120	0	0.000	0	0.000	0	0	0.000
TOTAL OTHER	125	$1,630,222		$1,551,759		$1,612,954		
TOTAL TAXES LEVIED								
Assessed Valuation - General Fund	128	$31,810,408		$30,879,970		$31,217,485		
Assessed Valuation - All Other Funds	130	$33,994,881		$33,111,921		$35,092,221		
Assessed Valuation - Capital Outlay	129	$33,811,043		$32,801,650		$35,092,221		

		2020	2021	2022
Outstanding Indebtedness, July 1	135	0	0	0
General Obligation Bonds	140	0	0	0
Capital Outlay Bonds	145	0	0	0
Temporary Note	150	0	0	0
No-Fund Warrant	153	0	0	0
Lease Purchase Principal	155	0	0	0
TOTAL USD DEBT				

**Tax Rates are expressed in Mills*

Jason Rathgeber
Board President

Jodyn Graham
Clerk of the Board

Exceeding the Revenue Neutral Tax Rate for the 2022-2023 School Year

The governing body of Unified School District 392 will meet on the 13th day of September 2022 at 6:00 PM at 234 W. Washington, Osborne, KS 67473 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, including budget profile, is available at district office and will be available at this hearing.

Revenue Neutral Tax Rate

	2021-2022 Actual Tax Levied	2021-2022 Actual Tax Rate	Neutral Tax Rate	2022-2023 Estimated Tax Levied	2022-2023 Est. Tax Rate
General	$617,747	20.000	18.750	$624,350	20.000
Capital Outlay	$0	0.000	0.000	$0	0.000
Bond and Interest #2	$0	0.000	0.000	$0	0.000
ALL OTHER FUNDS				$707,866	20.172
Supplemental General (LOB)	$682,522	20.610		$0	0.000
Adult Education	$0	0.000		$280,738	8.000
Capital Outlay	$251,638	7.596		$0	0.000
Cost of Living	$0	0.000		$0	0.000
Special Liability Expense Fund	$0	0.000		$0	0.000
Extraordinary Growth Facilities	$0	0.000		$0	0.000
Bond and Interest #1	$0	0.000		$0	0.000
No-Fund Warrant	$0	0.000		$0	0.000
Special Assessment	$0	0.000		$0	0.000
Tempotary Note	$0	0.000		$0	0.000
Historical Museum	$0	0.000		$0	0.000
Public Library Board	$0	0.000		$0	0.000
Public Library Board Employee Benefits	$0	0.000		$0	0.000
Sub Total - All Other Funds	$934,160	28.206	26.238	$988,604	28.172

Jason Rathgeber
Board President

Jodyn Graham
Clerk of the Board