

CERTIFICATE

2024


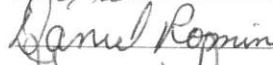


To the Clerk of Osage County . State of Kansas  
We, the undersigned, officers of  
**Osage County Fire District #2, Kansas**

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 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget

		2024 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 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	203,169	167,667	4.268
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		XXXXXXXXXX	203,169	167,667	4.268
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			39,375.313
RNR Hearing Notice					
Neighborhood Revitalization Rebate					
				Nov 1, 2023 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

 Todd E. Peterson  
 Daniel Romine  
 Gary Thompson  
 Gary Dayhoff

Attest 10-25, 2023

  
County Clerk

Governing Body

No assurance is provided.

Resolution No. 23-1

A RESOLUTION OF THE OSAGE COUNTY FIRE DISTRICT #2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Osage County Fire District #2 was calculated as 4.042 mills by the Osage County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Osage County Fire District #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 12, 2023 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and


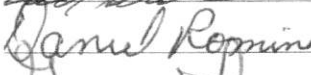
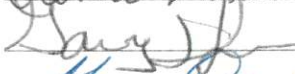

WHEREAS, the Governing Body of the Osage County Fire District #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE OSAGE COUNTY FIRE DISTRICT #2:

The Osage County Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.042 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 12th day of September 2023 and SIGNED by the Governing Body.

 Todd E. Peterson  
 Daniel Romine  
 Gary T. Hamps  
 Gary Dayhoff

OSAGE COUNTY FIRE DISTRICT #2

September 12, 2023

Board of Directors Meeting

Members Present:

Gary Dayhoff	Yes
Todd Peterson	Yes
Gary Thompson	Yes
Jeff Tice	Absent

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 167,667.

The date of our hearing is: September 12, 2023.

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, 2023.

WITNESS my hand and official seal on 7/13, 2023.

(Seal)

Daniel Rommel  
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.



2024

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, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0				0	0	0
Revenue Bonds:										
None										
Total Revenue				0				0	0	0
Other:										
None										
Total Other				0				0	0	0
Total				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, 2023	Payments Due 2023	Payments Due 2024
None							
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	19,206
Receipts:			
Ad Valorem Tax	136,215	158,795	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,207	0	0
Motor Vehicle Tax	13,325	16,555	15,592
Recreational Vehicle Tax	0	410	395
16/20M Vehicle Tax	0	427	309
Commercial Vehicle Tax	0	797	0
Watercraft Tax	0	101	0
LAVTR	0	0	0
Transfers from Reserve Fund	10,657	0	0
Interest on Idle Funds	329	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	835		
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>163,568</b>	<b>177,085</b>	<b>16,296</b>
<b>Resources Available:</b>	<b>163,568</b>	<b>177,085</b>	<b>35,502</b>
Expenditures:			
Operating Expense	25,496	50,000	50,000
Transfer to Sp Machinery & Equip Fund	0	30,000	30,000
Equipment Purchase	87,888	32,879	32,879
Payroll	18,841	20,000	20,000
Vehicle Expense	30,075	10,000	10,000
Insurance	1,268	15,000	15,000
Cash Forward (2024 column)			45,290
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>163,568</b>	<b>157,879</b>	<b>203,169</b>
Unencumbered Cash Balance Dec 31	0	19,206	XXXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	157,879	178,879	203,169
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,169
		Tax Required	167,667
	Delinquent Comp Rate: 0.0%		0
	Amount of 2023 Ad Valorem Tax		167,667

No assurance is provided.

Osage County Fire District #2, Kansas

**NON-BUDGETED FUNDS**

*(Only the actual budget year for 2022 is reported)*

2024

**Non-Budgeted Funds**

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	0		0		0		0	
<b>Sp Machinery &amp; Equipment H</b>	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	<b>Total</b>
Cash Balance Jan 1	460,888							460,888
Receipts:								
Transfer from General	0							
Interest Income	226							
<b>Total Receipts</b>	226	0	0	0	0	0	0	226
<b>Resources Available:</b>	461,114	0	0	0	0	0	0	461,114
Expenditures:								
Transfer to General Fund	10,657							
<b>Total Expenditures</b>	10,657	0	0	0	0	0	0	10,657
<b>Cash Balance Dec 31</b>	450,457	0	0	0	0	0	0	450,457

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

**No assurance is provided.**



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

2024

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

will meet on September 12, 2023 at 5:30 PM at Fire Station #2, 911 laing, Osage City, 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, and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	163,568	4.269	157,879	4.268	203,169	167,667	4.268
Debt Service							
Non-Budgeted Funds	10,657						
Totals	174,225	4.269	157,879	4.268	203,169	167,667	4.268
<i>Revenue Neutral Rate**</i>							4.042
Less: Transfers	10,657		30,000		30,000		
Net Expenditures	163,568		127,879		173,169		
Total Tax Levied	141,008		158,795		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	33,027,801		37,200,071		39,280,274		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
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

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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 August 8, 2023, 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.

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Debt Service							
Non-Budgeted Funds	10,657						
<b>Totals</b>	<b>174,225</b>	<b>4.269</b>	<b>157,879</b>	<b>4.268</b>	<b>203,169</b>	<b>167,667</b>	<b>4.268</b>
<i>Revenue Neutral Rate**</i>							<i>4.042</i>
Less: Transfers	10,657		30,000		30,000		
Net Expenditures	163,568		127,879		173,169		
Total Tax Levied	141,008		158,795		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	33,027,801		37,200,071		39,280,274		

Outstanding Indebtedness,

	2021	2022	2023
Jan 1,			
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>

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Daniel Romine

Treasurer

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