

**CERTIFICATE**

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 2023; and  
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

			2023 Adopted Budget		
Table of Contents:		Page No.	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			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-3610	5	287,472	184,158	
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		XXXXXX	287,472	184,158	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7		Osage County	
RNR Hearing Notice				Douglas County	
Neighborhood Revitalization				0	
				0	
				0	
				Nov 1, 2022 Total Assessed Valuation	

Revenue Neutral Rate 5.600

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

Date Attested: \_\_\_\_\_, 2022  
\_\_\_\_\_  
County Clerk

*John W. Woodbury*  
*Charles J. Carrie Sunday*  
*Shirley Dale Smith*  
*Jessie Allen* *Frank's A. Charles*  
Governing Body

CPA Summary

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	203,329	22,098	643	953	676	249
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>203,329</b>	<b>22,098</b>	<b>643</b>	<b>953</b>	<b>676</b>	<b>249</b>

County Treas Motor Vehicle Estimate 22,098

County Treas Recreational Vehicle Estimate 643

County Treas 16/20M Vehicle Estimate 953

County Treas Commercial Vehicle Tax Estimate 676

County Treas Watercraft Tax Estimate 249

MVT Factor 0.10868

RV Factor 0.00316

16/20M Factor 0.00469

Comm Veh Factor 0.00332

Watercraft Factor 0.00122

No assurance is provided.





FUND PAGE FOR FUNDS WITH A TAX LEV

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	77,693
Receipts:			
Ad Valorem Tax	195,469	203,329	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,473	1,000	1,000
Motor Vehicle Tax	25,039	20,814	22,098
Recreational Vehicle Tax	0	371	643
16/20M Vehicle Tax	0	260	953
Commercial Vehicle Tax	0	670	676
Watercraft Tax	0	240	249
LAVTR	0	0	0
Tax Remittance	0	0	0
Transfer from Equipment Reserve	25,000	0	0
Refund	0	0	0
CARES Act Grant	0	0	0
Interest on Idle Funds	194	0	0
Willow Springs	8,000	0	0
Neighborhood Revitalization Rebate		0	0
Miscellaneous	1,746	0	0
Dogs misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>259,923</b>	<b>227,584</b>	<b>28,619</b>
Resources Available:	259,923	227,584	103,314
Expenditures:			
Operating Expense	1,199	2,000	2,000
Vehicle Expense	10,145	14,000	14,000
Lease Purchase Payment-2016 Freightliner	25,777	12,889	0
Computer & Office Supplies	1,023	4,000	4,000
Education & Training	23	2,000	2,000
Equipment	17,841	60,000	83,880
Insurance	13,597	11,000	11,000
Entertainment	0	1,500	1,500
Supplies	4,298	1,500	1,500
Parts & Repairs	3,622	5,000	5,000
Equipment - Radios	5,476	10,000	10,000
Utilities	9,608	6,000	6,000
Transfer to Equipment Reserve	166,909	20,000	20,000
Air Tanks	0	0	0
Reimbursement	103	0	0
Cash Forward (2023 column)			126,592
Miscellaneous	300		
Dogs misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>269,923</b>	<b>149,889</b>	<b>287,472</b>
Unencumbered Cash Balance Dec 31	0	77,693	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	280,044	289,150	287,472
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	287,472
		Tax Required	184,138
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			184,138

No assurance is provided

Osage County Fire District #4, Kansas

**NON-BUDGETED FUNDS**

*(Only the actual budget year for 2021 is reported)*

(1) Fund Name: Non-Budgeted Funds

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Equipment Reserve		0		0		0		0	
Unreimbursed	Reimbursed	Unreimbursed	Reimbursed	Unreimbursed	Reimbursed	Unreimbursed	Reimbursed	Unreimbursed	Reimbursed
Cash Balance Jan 1	389,259	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from General	166,909								
Interest	705								
Misc.	0								
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
167,614		0		0		0		0	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Transfer to General		28,000							
Loan Payment - Freight		3,658							
Total Expenditures		28,658		0		0		0	
Cash Balance Dec 31		528,255		0		0		0	
Total		Total		Total		Total		Total	
389,259		389,259		389,259		389,259		389,259	

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

No assurance is provided

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

State of Kansas  
Special District

The governing body of  
**Osage County Fire District #4, Kansas**  
Osage County

will meet on September 12, 2022 at 7:30 PM at Fire Dept, 403 Maple, Overbrook, KS 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 and Revenue Neutral Rate. Detailed budget information is available at Fire Dept, 403 Maple, Overbrook, KS and will be available at this hearing.

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

**BUDGET SUMMARY**

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2023 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	259,923	6.255	149,889	6.234	287,472	184,158	6.255
Debt Service							
Non-Budgeted Funds	28,656						
<b>Totals</b>	<b>288,581</b>	<b>6.255</b>	<b>149,889</b>	<b>6.234</b>	<b>287,472</b>	<b>184,158</b>	<b>6.255</b>
Less: Transfers	191,909		20,000				
Net Expenditures	96,672		129,889		20,000		
Total Tax Levied	201,112		203,329		267,472		
Assessed Valuation:	32,148,414		25,604,734		29,439,576		
							Revenue Neutral Rate** 5.600

Outstanding Indebtedness,

Jan 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pur. Plus.

Total

	2020
Jan 1,	0
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Plus.	118,218
<b>Total</b>	<b>118,218</b>

	2021
Jan 1,	0
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Plus.	49,359
<b>Total</b>	<b>49,359</b>

	2022
Jan 1,	0
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Plus.	14,010
<b>Total</b>	<b>14,010</b>

\*Tax rates are expressed in Mills.

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

Sheila Dale  
Treasurer

## **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 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.



**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF OSAGE COUNTY FIRE DISTRICT #4 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: 6.255.

Our proposed ad valorem tax (dollar amount) is 184,158.

The date of our hearing is: September 12, 2022.

The time of our hearing is: 7:30 PM.

The location of our hearing is: Fire Dept, 403 Maple, Overbrook, 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 \_\_\_\_\_, 2022.

(Seal)

Sheila R Dale Treasurer

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 HEARING**

State of Kansas  
Special District

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Osage County

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2022

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

**BUDGET SUMMARY**

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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	259,924	6.255	162,777	6.234	274,584	184,158	6.258
Debt Service							
Non-Budgeted Funds							
<b>Totals</b>	<b>259,924</b>	<b>6.255</b>	<b>162,777</b>	<b>6.234</b>	<b>274,584</b>	<b>184,158</b>	<b>6.258</b>
					<i>Revenue Neutral Rate**</i>		<b>5.600</b>
Less: Transfers	0		20,000		20,000		
Net Expenditures	259,924		142,777		254,584		
Total Tax Levied	201,112		203,329				
Assessed Valuation:	32,148,414		25,604,734		29,439,376		

**Outstanding Indebtedness,**

Jan 1,	2021	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	118,218	49,359	25,038
<b>Total</b>	<b>118,218</b>	<b>49,359</b>	<b>25,038</b>

\*Tax rates are expressed in mills.

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

Sheila Dale  
Treasurer