CERTIFICATE

2026

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

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	46,600	42,532	2.955
Totals		xxxxxxxxx	46,600	42,532	2.955
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

14397502

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.955
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Jim Daily
Dustin C. McPhaul
Jalin Johnson

Attest: October 14, 2025

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Rural Fire District #2
Clark County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	42,562	1,119	15	232	49	10
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	42,562	1,119	15	232	49	10

County Treas Motor Vehicle Estimate 1,119

County Treas Recreational Vehicle Estimate 15

County Treas 16/20M Vehicle Estimate 232

County Treas Commercial Vehicle Tax Estimate 49

County Treas Watercraft Tax Estimate 10

MVT Factor 0.02629

RVT Factor 0.00035

16/20M Factor 0.00545

Comm Veh Facto 0.00115

Watercraft Facto 0.00023

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Rural Fire District #2
Clark County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Page No. 3

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	**0**	**0**	**0**	**0**

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

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Rural Fire District #2
Clark County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,449	6,117	5,003
Receipts:			
Ad Valorem Tax	44,240	41,711	xxxxxxxxxxxxxxxx
Delinquent Tax	39		
Motor Vehicle Tax	1,419	1,142	1,119
Recreational Vehicle Tax	20	10	15
16/20M Vehicle Tax	160	192	232
Commercial Vehicle Tax		72	49
Watercraft Tax		14	10
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-710	-1,755	-724
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**45,168**	**41,386**	**701**
Resources Available:	**48,617**	**47,503**	**5,704**
Expenditures:			
Transfer to Minneola Fire Department	42,500	42,500	46,600
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**42,500**	**42,500**	**46,600**
Unencumbered Cash Balance Dec 31	6,117	5,003	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	42,500	42,500	46,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,600
		Tax Required	40,896
	Delinquent Comp Rate:	4.0%	1,636
		Amount of 2025 Ad Valorem Tax	42,532

CPA Summary
No assurance is provided.

NOTICE OF BUDGET HEARING

2026

The governing body of

Rural Fire District #2

Clark County

will meet on September 3, 2025 at 1:00 PM at Clark County Courthouse, Ashland, 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 levied.

Detailed budget information is available at Clark County Courthouse, Ashland, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	42,500	3.133	42,500	2.955	46,600	42,532	2.952
Totals	42,500	3.133	42,500	2.955	46,600	42,532	2.952
						*Revenue Neutral Rate***	*2.955*
Less: Transfers	0		0		0		
Net Expenditures	42,500		42,500		46,600		
Total Tax Levied	44,382		42,562		xxxxxxxxxxxxxxxx		
Assessed Valuation	14,168,849		14,407,822		14,408,687		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Anna Nicodemus

County Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	41,779	2.900	724
Debt Service			0
			0
			0
			0
			0
TOTAL	41,779	2.900	724

2025 July 1 Valuation: 14,408,687

Valuation Factor: 14,408.687

Neighborhood Revitalization Subj to Rebate: 249,578

Neighborhood Revitalization factor: 249.578

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 14th of August, 2025 being on the 14th day of August, 2025.

Subscribed and sworn to before me this 14th day of August, 2025.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

My Appointment Expires: 7/16/27

Publication Fee: 60.00

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	42,500	3.133	42,500	2.955	46,600	42,532	2.952
Totals	42,500	3.133	42,500	2.955	46,600	42,532	2.952
					*Revenue Neutral Rate***		2.955
Less: Transfers	0		0		0		
Net Expenditures	42,500		42,500		46,600		
Total Tax Levied	44,382		42,562		xxxxxxxxxxxxxxx		
Assessed Valuation	14,168,849		14,407,822		14,408,687		

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	2023	2024	2025
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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*

Anna Nicodemus
County Clerk

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