State of Kansas
Special District

CERTIFICATE

2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	42,500	42,562	2.955
Totals		xxxxxxxxx	42,500	42,562	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

14,407,822
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	3.081
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 — Jim Daily
Howard Wideman — Howard Wideman
Dustin C. McNaild — Dustin C. McNaild

Attest: Oct 18, 2024
Rebecca Mishler
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Rural Fire District #2
Clark County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	44,382	1,142	10	192	72	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,382	1,142	10	192	72	14

County Treas Motor Vehicle Estimate 1,142

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 192

County Treas Commercial Vehicle Tax Estimate 72

County Treas Watercraft Tax Estimate 14

MVT Factor 0.02573

RVT Factor 0.00023

16/20M Factor 0.00433

Comm Veh Facto 0.00162

Watercraft Facto 0.00032

2025

Rural Fire District #2
Clark County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Rural Fire District #2
Clark County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

Rural Fire District #2
Clark County
2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	769	3,449	3,900
Receipts:			
Ad Valorem Tax	44,216	43,494	xxxxxxxxxxxxxxxx
Delinquent Tax	263		
Motor Vehicle Tax	1,137	1,067	1,142
Recreational Vehicle Tax	7	9	10
16/20M Vehicle Tax	135	183	192
Commercial Vehicle Tax		64	72
Watercraft Tax		16	14
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-578	-1,882	-1,755
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**45,180**	**42,951**	**-325**
Resources Available:	**45,949**	**46,400**	**3,575**
Expenditures:			
Transfer to Minneola Fire Department	42,500	42,500	42,500
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Exp			
Total Expenditures	**42,500**	**42,500**	**42,500**
Unencumbered Cash Balance Dec 31	3,449	3,900	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	42,500	42,500	42,500
		Non-Appropriated Balance	2,000
		Total Expenditure/Non-Appr Balance	44,500
		Tax Required	40,925
	Delinquent Comp Rate:	4.0%	1,637
		Amount of 2024 Ad Valorem Tax	42,562

CPA Summary

NOTICE OF BUDGET HEARING

2025

The governing body of

Rural Fire District #2

Clark County

will meet on August 7, 2024 at 1:30 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	42,500	3.094	42,500	3.133	42,500	42,562	2.954
Totals	42,500	3.094	42,500	3.133	42,500	42,562	2.954
						*Revenue Neutral Rate***	*3.081*
Less: Transfers	0		0		0		
Net Expenditures	42,500		42,500		42,500		
Total Tax Levied	44,320		44,382		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,324,439		14,168,849		14,407,818		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Rebecca Mishler

County Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	40,737	2.827	1,755
Debt Service			0
			0
			0
			0
			0
TOTAL	40,737	2.827	1,755

2024 July 1 Valuation: 14,407,818

Valuation Factor: 14,407.818

Neighborhood Revitalization Subj to Rebate: 620,879

Neighborhood Revitalization factor: 620.879

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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Total	0	0	0

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Rebecca Mishler

County Clerk

emailed to paper
7-19-24 10:29am

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 25th of July, 2024 being on the 25th day of July, 2024.

Subscribed and sworn to before me this 25th day of July, 2024.

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

My Appointment Expires: 7/16/27

Publication Fee: 60.00

2025

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Rebecca Mishler
County Clerk