State of Kansas
Special District

CERTIFICATE

2024

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

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: 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	44,382	3.133
Totals		xxxxxxxxx	42,500	44,382	3.133
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

14,168,849

Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 3.103

Assisted by:
Kennedy McKee & Company LLP

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

Attest: Oct 23, 2023

Rebecca Mishler
County Clerk

Governing Body

CPA Summary
No assurance is provided.

State of Kansas
Special District

Rural Fire District #2
Clark County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	44,320	1,067	9	183	64	16
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,320	1,067	9	183	64	16

County Treas Motor Vehicle Estimate 1,067

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 183

County Treas Commercial Vehicle Tax Estimate 64

County Treas Watercraft Tax Estimate 16

MVT Factor 0.02407

RVT Factor 0.00020

16/20M Factor 0.00413

Comm Veh Facto 0.00144

Watercraft Facto 0.00036

2024

Rural Fire District #2
Clark County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
Special District

Rural Fire District #2
Clark County

2024

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	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, 2023	Payments Due 2023	Payments Due 2024
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
2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,051	769	1,568
Receipts:			
Ad Valorem Tax	40,378	43,434	xxxxxxxxxxxxxxxx
Delinquent Tax	286		
Motor Vehicle Tax	1,032	971	1,067
Recreational Vehicle Tax	9	5	9
16/20M Vehicle Tax	218	201	183
Commercial Vehicle Tax		53	64
Watercraft Tax		13	16
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-705	-1,378	-1,882
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**41,218**	**43,299**	**-543**
Resources Available:	**43,269**	**44,068**	**1,025**
Expenditures:			
Transfer to Minneola Fire Department	42,500	42,500	42,500
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**42,500**	**42,500**	**42,500**
Unencumbered Cash Balance Dec 31	769	1,568	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	42,500	42,500	42,500
		Non-Appropriated Balance	1,200
		Total Expenditure/Non-Appr Balance	43,700
		Tax Required	42,675
	Delinquent Comp Rate:	4.0%	1,707
		Amount of 2023 Ad Valorem Tax	44,382

CPA Summary
No assurance is provided.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Rural Fire District #2

Clark County

will meet on September 6, 2023 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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Clark County Courthouse, Ashland, KS 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.

	Prior Year Actual 2022		Current Year Estimate for 202		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	42,500	2.764	42,500	3.094	42,500	44,382	3.107
Totals	42,500	2.764	42,500	3.094	42,500	44,382	3.107
						*Revenue Neutral Rate***	*3.103*
Less: Transfers	0		0		0		
Net Expenditures	42,500		42,500		42,500		
Total Tax Levied	40,688		44,320		xxxxxxxxxxxxxxx		
Assessed Valuation	14,718,272		14,324,439		14,283,498		

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*

Rebecca Mishler
County Clerk

Rural Fire District #2

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	42,425	2.970	1,882
Debt Service			0
			0
			0
			0
			0
TOTAL	42,425	2.970	1,882

2023 July 1 Valuation: 14,283,498

Valuation Factor: 14,283.498

Neighborhood Revitalization Subj to Rebate: 633,728

Neighborhood Revitalization factor: 633.728

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2023-07

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

WHEREAS, the Revenue Neutral Rate for the Rural Fire District #2 was calculated as 3.103 mills by the Clark County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Rural 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 6, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Rural 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 FIRE DISTRICT #2:

The Rural Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.103 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 6th day of September, 2023 and **SIGNED** by the Governing Body.

Jim Daily, Chairman

Howard Wideman, Vice- Chair

Dustin McPhail, Member

BOARD OF COUNTY COMMISSIONERS CLARK COUNTY, KANSAS SEAL

Attested:

Rebecca Mishler, County Clerk

ROLL CALL VOTE

A Roll Call Vote of Fire District #2 Governing Body to levy a property tax exceeding the Revenue Neutral Rate

Hearing To Exceed the RNR held on September 6, 2023.
Resolution 2023-07

Governing Body	Yes	No	No Vote
Jim Daily	Y		
Howard Wideman	Y		
Dustin McPhail	Y		
Total	3	Ø	Ø

Certified: Rebecca Mishler

Rebecca Mishler, Clark County Clerk

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 10th of August, 2023 being on the 10th day of August, 2023.

Subscribed and sworn to before me this 10th day of August, 2023.

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

My Appointment Expires: 7/16/27

Publication Fee: 60.00

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2024

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Rural Fire District #2
Clark County

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	2021	2022	2023
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Revenue Bonds	0	0	0
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Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Rebecca Mishler
County Clerk