State of Kansas
Special District

**CERTIFICATE**

2026

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
**Kentucky 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 | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 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 | 70,359 | 37,772 | 2.292 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxxxx | 70,359 | 37,772 | |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

16,465,932
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 2.292

Assisted by:

Address:

Email:

Leon Bird TRUSTEE
Spurgeon Patterson Treasurer
Susan Warner clerk
Signed 8/13/2025

Governing Body

Attest: August 19, 2025
Julie Dunkle
County Clerk

**CPA Summary**

Kentucky Fire District #2
Jefferson 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 | 37,783 | 3,114 | 93 | 77 | 198 | 552 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 37,783 | 3,114 | 93 | 77 | 198 | 552 |

County Treas Motor Vehicle Estimate 3,114

County Treas Recreational Vehicle Estimate 93

County Treas 16/20M Vehicle Estimate 77

County Treas Commercial Vehicle Tax Estimate 198

County Treas Watercraft Tax Estimate 552

MVT Factor 0.08242

RVT Factor 0.00246

16/20M Factor 0.00204

Comm Veh Factor 0.00524

Watercraft Factor 0.01461

2026

Kentucky Fire District #2
Jefferson 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 |
|---|---|---|---|---|---|
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| | **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.

Kentucky Fire District #2
Jefferson County

2026

## 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: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|
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| | | | Total | 0 | 0 | 0 | 0 |

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

Kentucky Fire District #2
Jefferson County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2026

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,225 | 5,438 | 28,453 |
| Receipts: | | | |
| Ad Valorem Tax | 36,953 | 37,783 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 785 | 100 | 100 |
| Motor Vehicle Tax | 3,487 | 3,220 | 3,114 |
| Recreational Vehicle Tax | 103 | 102 | 93 |
| 16/20M Vehicle Tax | 117 | 119 | 77 |
| Commercial Vehicle Tax | 226 | 232 | 198 |
| Watercraft Tax | | | 552 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Co Treas Bal Jan 1 | 357 | 692 | |
| Co Treas Bal Dec 31 | -692 | | |
| | | | |
| Other Receipts-City of Perry | 2,508 | 22,365 | |
| Misc Insurance | | | |
| Donation | | 1,000 | |
| Sale of Fire Truck | | | |
| Radio | | | |
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| Interest on Idle Funds | 335 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **44,179** | **65,613** | **4,134** |
| **Resources Available:** | **45,404** | **71,051** | **32,587** |
| Expenditures: | | | |
| General Operating Expense | 39,966 | 42,598 | 70,359 |
| General Expense-Other | | | |
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| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **39,966** | **42,598** | **70,359** |
| Unencumbered Cash Balance Dec 31 | 5,438 | 28,453 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 42,598 | 65,910 | 70,359 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 70,359 |
| | | Tax Required | 37,772 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 37,772 |

**CPA Summary**

# PUBLIC NOTICE

(Published in The Valley Falls Vindicator July 24, 2025)1t

**NOTICE OF BUDGET HEARING**

The governing body of
**Kentucky Township and Kentucky Fire District #2**
**Jefferson County**
will meet on August 13 at 7:30 p.m. at Kentucky TWP Community Hall , for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Jefferson County Clerk's Office 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 2025 | | Proposed Budget 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 | 20,000 | 0.686 | 15,000 | 0.396 | 13,000 | 8,383 | 0.313 |
| Building | 6,000 | 0.359 | 4,000 | 0.377 | 9,332 | 1,649 | 0.061 |
| Fire General | 39,966 | 2.533 | 42,598 | 2.428 | 70,359 | 37,772 | 2.292 |
| Totals | 65,966 | 3.578 | 61,598 | 3.201 | 92,691 | 47,804 | 2.666 |
| | | | | | *Funds Supported by Township Only-Revenue Neutral Rate*** | | *0.324* |
| | | | | | *Funds Supported by Township and 3rd Class City-Revenue Neutral Rate*** | | *0.374* |
| | | | | | *Revenue Neutral Rate-Fire District*** | | 2.292 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 65,966 | | 61,598 | | 92,691 | | |
| Total Tax Levied | 59,515 | | 53,709 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township General | 23,809,468 | | 35,299,701 | | 26,823,100 | | |
| Library | | | | | | | |
| Fire District | 14,922,534 | | 15,555,509 | | 16,476,703 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

*Tax rates are expressed in mills.

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

Lucy Patterson, Township Treasurer