State of Kansas
Special District

2023

CERTIFICATE

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	42,500	44,320	3.094
Totals		xxxxxxxxx	42,500	44,320	3.094
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

14,324,439

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 2.838

Assisted by:
Kennedy McKee & Company LLP

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

Jim Daily
Howard Worden
Jim Hall

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary
No assurance is provided.

Yes

Rural Fire District #2
Clark County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	40,688	971	5	201	53	13
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	40,688	971	5	201	53	13

County Treas Motor Vehicle Estimate 971

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 201

County Treas Commercial Vehicle Tax Estimate 53

County Treas Watercraft Tax Estimate 13

MVT Factor 0.02386

RVT Factor 0.00012

16/20M Factor 0.00494

Comm Veh Facto 0.00130

Watercraft Facto 0.00032

2023

Rural Fire District #2
Clark County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

Rural Fire District #2
Clark County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
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
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,649	2,051	20
Receipts:			
Ad Valorem Tax	40,542	39,060	xxxxxxxxxxxxxxxx
Delinquent Tax		30	
Motor Vehicle Tax	1,085	1,094	971
Recreational Vehicle Tax	7	12	5
16/20M Vehicle Tax	181	217	201
Commercial Vehicle Tax		43	53
Watercraft Tax		13	13
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-913		-1,378
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**40,902**	**40,469**	**-135**
Resources Available:	**44,551**	**42,520**	**-115**
Expenditures:			
Tansfer to Minneola Fire Department	42,500	42,500	42,500
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**42,500**	**42,500**	**42,500**
Unencumbered Cash Balance Dec 31	2,051	20	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	42,500	42,500	42,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,500
		Tax Required	42,615
	Delinquent Comp Rate:	4.0%	1,705
		Amount of 2022 Ad Valorem Tax	44,320

CPA Summary
No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of

Rural Fire District #2

Clark County

will meet on September 7, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	42,500	2.769	42,500	2.764	42,500	44,320	3.092
Totals	42,500	2.769	42,500	2.764	42,500	44,320	3.092
						*Revenue Neutral Rate***	*2.838*
Less: Transfers	0		0		0		
Net Expenditures	42,500		42,500		42,500		
Total Tax Levied	40,689		40,688		xxxxxxxxxxxx		
Assessed Valuation	14,694,624		14,718,272		14,335,143		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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

2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	42,886	2.992	1,378
Debt Service			0
			0
			0
			0
			0
TOTAL	42,886	2.992	1,378

2022 July 1 Valuation: 14,335,143

Valuation Factor: 14,335.143

Neighborhood Revitalization Subj to Rebate: 460,570

Neighborhood Revitalization factor: 460.57

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. _____

A RESOLUTION OF THE RURAL FIRE DISTRICT #2, 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 2.838 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 7, 2022 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 THE RURAL FIRE DISTRICT #2:

The Rural Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.838 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 ____ day of _____ (month and year) and SIGNED by the Governing Body.

_____
_____
_____
_____
_____
_____
_____
_____

Attested:

_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF RURAL FIRE DISTRICT #2, CLARK COUNTY, KANSAS HEREBY NOTIFIES THE CLARK 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: 3.092

Our proposed ad valorem tax (dollar amount) is $44,320

The date of our hearing is: September 7, 2022

The time of our hearing is: 1:30 PM

The location of our hearing is: Clark County Courthouse, Ashland, 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 July 14, 2022.

(Seal)



Rebecca Mosier

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.

Resolution No. 2022-10

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 2.838 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 7, 2022 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 2.838 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 7th day of September, 2022 and **SIGNED** by the Governing Body.

Jim Daily, Chairman

Howard Wideman, Vice- Chair

Jim Fellers, Member

Attested:

Rebecca Mishler, County Clerk

BOARD OF COUNTY COMMISSIONERS CLARK COUNTY, KANSAS SEAL

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 7, 2022.
Resolution 2022-10

Governing Body	Yes	No	No Vote
Jim Daily	X		
Howard Wideman	X		
Jim Fellers	X		
Total	3	0	0

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 11th of August, 2022 being on the 11th day of August, 2022.

Subscribed and sworn to before me this 11th day of August, 2022.

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

My Appointment Expires: 7/16/23

Publication Fee: 60.00

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

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Rural Fire District #2
Clark County
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						*Revenue Neutral Rate***	*2.838*
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Net Expenditures	42,500		42,500		42,500		
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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

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