State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Corning Fire # 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	33,174	29,680	2.059
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	33,174	29,680	2.059
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					14,420,570
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.060
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Gary Bruchey — President
Bruce Heidem — Sec. Treasurer
Leo Niehues — member
[illegible] — member

Governing Body

Attest: 12/31, 2025
Mary Kay Schulteis
County Clerk

CPA Summary

Corning Fire # 2
Nemaha 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	29.680	2.087	39	533	166	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	29.680	2.087	39	533	166	14

County Treas Motor Vehicle Estimate 2.087

County Treas Recreational Vehicle Estimate 39

County Treas 16/20M Vehicle Estimate 533

County Treas Commercial Vehicle Tax Estimate 166

County Treas Watercraft Tax Estimate 14

MVT Factor 0.07032

RVT Factor 0.00131

16/20M Factor 0.01796

Comm Veh Factor 0.00559

Watercraft Factor 0.00047

2026

Corning Fire # 2
Nemaha 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
General	Equipment Reserve	16,300	-	-	19-3612
	Totals	16,300	0	0	
	Adjustments*				
	Adjusted Totals	16,300	0	0	

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

Corning Fire # 2
Nemaha 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:										
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.

Corning Fire # 2
Nemaha County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	934	822	755
Receipts:			
Ad Valorem Tax	31,886	29,680	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,753	2,087
Recreational Vehicle Tax		34	39
16/20M Vehicle Tax		488	533
Commercial Vehicle Tax		167	166
Watercraft Tax		17	14
LAVTR			0
Soldier Creek Wind Farm			
Ag Partners Co-Op	19		
Grant Proceeds	4,298		
Sale of Equipment			
Refunds			
Voided Check	9		
Interest on Idle Funds	82		
Neighborhood Revitalization Rebate		-100	-100
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**36,294**	**32,039**	**2,739**
Resources Available:	**37,228**	**32,861**	**3,494**
Expenditures:			
Fuel	1,292	2,500	2,500
Repairs		3,000	4,000
Insurance	8,518	7,500	8,000
New Equipment	2,706	10,000	10,000
Less: Forestry Grant			
Operations		500	500
Uilities	7,203	7,500	4,500
Building Maintenance	175	806	3,374
Budget & Publications	212	300	300
Forestry Grant			
Transfer to Equipment Reserve	16,300		
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**36,406**	**32,106**	**33,174**
Unencumbered Cash Balance Dec 31	822	755	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	32,323	32,606	33,174
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	33,174
		Tax Required	29,680
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	29,680

CPA Summary

Corning Fire # 2

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	118,224	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		118,224
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	16,300									
Interest	884									
Total Receipts	17,184	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	17,184
Resources Available:	135,408	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	135,408
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment Purchase	56,724									
Welding	2,931									
TruckWare	8,422									
Logistics	2,064									
Electronics	7,276									
Total Expenditures	77,417	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	77,417
Cash Balance Dec 31	57,991	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	57,991 **
										57,991 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026pecial District

NOTICE OF BUDGET HEARING

The governing body of
Corning Fire # 2
Nemaha County
will meet on August 13, 2025 at 7:00 PM at RFD # 2 Fire Station, 6719 Atlantic, Corning 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 Nemaha Cunty 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 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	36,406	1.960	32,106	2.025	33,174	29,680	2.059
Equipment Reserve	77,417						
Totals	113,823	1.960	32,106	2.025	33,174	29,680	2.059
						*Revenue Neutral Rate***	*2.060*
Less: Transfers	16,300		0		0		
Net Expenditures	97,523		32,106		33,174		
Total Tax Levied	29,680		29,680		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,149,517		14,656,928		14,412,923		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Bruce Heideman
Treasurer

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

Bruce Heideman
Treasurer

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is legal publication editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date July 23, 2025
Second insertion thereof in the issue thereof date _____, 2025
Third insertion thereof in the issue thereof date _____, 2025

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $52.50
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 23 day of July, 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2025

_____