State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
Garland 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	37,048	33,446	5.443
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	37,048	33,446	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

6,145,089
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.020
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Susan E. Walker
Bourbon County Clerk
Address:
210 S National Avenue
Fort Scott, KS 66701
Email:
county.clerk@bourboncountyks.org

Attest: 10/01, 2025

Susan E Walker
County Clerk

Laura E Krom

Patty Lyn

Jon R C

Brad M Tucker

Governing Body

Garland Fire District #2
Bourbon 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	30,779	3,279	68	188	26	41
0	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	30,779	3,279	68	188	26	41

County Treas Motor Vehicle Estimate 3,279

County Treas Recreational Vehicle Estimate 68

County Treas 16/20M Vehicle Estimate 188

County Treas Commercial Vehicle Tax Estimate 26

County Treas Watercraft Tax Estimate 41

MVT Factor 0.10653

RVT Factor 0.00221

16/20M Factor 0.00611

Comm Veh Facto 0.00084

Watercraft Facto 0.00133

2026

Garland Fire District #2
Bourbon 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	Special Fire Protection F	12,000	10,020	3,000	19-3612c
	Totals	12,000	10,020	3,000	
	Adjustments*				
	Adjusted Totals	12,000	10,020	3,000	

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

Garland Fire District #2
Bourbon 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
			Total	**0**	**0**	**0**	**0**

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

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,781	1,881	0
Receipts:			
Ad Valorem Tax		30,779	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,071	3,279
Recreational Vehicle Tax		64	68
16/20M Vehicle Tax		188	188
Commercial Vehicle Tax		39	26
Watercraft Tax		44	41
Taxes from County	34,895		
Misc. Income	124		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**35,019**	**34,185**	**3,602**
Resources Available:	**37,800**	**36,066**	**3,602**
Expenditures:			
Utilities	5,809	6,000	6,000
Supplies/Repairs/Equipment/Contract Wag	10,120	10,000	10,500
Insurance Liability/WC/Property	7,990	10,046	10,548
Transfer to Special Fire Protection Reserve	12,000	10,020	3,000
Lease Fire Truck			7,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**35,919**	**36,066**	**37,048**
Unencumbered Cash Balance Dec 31	1,881	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	50,354	41,300	37,048
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,048
		Tax Required	33,446
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	33,446

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District

The governing body of

Garland Fire District #2

Bourbon County

will meet on 09/08/25 at 7PM at 502 264th Street, Garland KS 66741 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 210 S National Avenue, Fort Scott, KS 66701 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	35,919	5.596	36,066	5.251	37,048	33,446	5.455
Non-Budgeted Funds							
Totals	35,919	5.596	36,066	5.251	37,048	33,446	5.455
						*Revenue Neutral Rate***	*5.020*
Less: Transfers	12,000		10,020		3,000		
Net Expenditures	23,919		26,046		34,048		
Total Tax Levied	30,767		30,779		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,498,277		5,861,409		6,131,318		

Outstanding Indebtedness, Jan 1.	2023	2024	2025
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*

Laura Krom
Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GARLAND FIRE DISTRICT #2 HEREBY NOTIFIES THE BOURBON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

x Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.020. The date of our hearing is 09/08/25 at 7 PM and will be held at 502 264TH Street in Garland, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

Laura O'Krom
Clerk or Officer of Governing Body

Resolution No. 01-25

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

WHEREAS, the Revenue Neutral Rate for the Garland Fire District #2 was calculated as 5.020 mills by the Bourbon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Garland 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 09/08/2025 at 7PM allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Garland 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 GARLAND FIRE DISTRICT #2:

The Garland Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.020 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 9 day of September 2025 (month and year) and SIGNED by the Governing Body.

Laura E Krom

Attested:

Laura E Krom

Roll Call Vote

A Roll Call Vote of the Garland Fire District #2 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 09/08/25

Resolution No. 01-25

Governing Body Member	Yes	No	No Vote
Laura Krom	X		
Patty Simpson	X		
Joe Allen	X		
Richard Cullison, JR	X		
Brad Tucker	X		
Travis McWhinney	X		
TOTAL	6		

Certified:

Laura E Krom

BOURBON COUNTY -2026

NOTICE OF BUDGET HEARING & NOTICE TO EXCEED REVENUE NEUTRAL RATE HEARING

The below Special Districts for Bourbon County will meet at the designated date, time and location for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed Budget information is available at the Bourbon County Clerk's office at 210 S National Avenue, Fort Scott, KS 66701 and will be available at the hearings designated in this notice. 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.

BUDGET SUMMARY

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026					Public Hearing Information					
Special District Funds	Expenditures Less Transfers	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of - 1 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, -1 Estimated Valuation	RNR Hearing	RNR/Budget Combined or Budget Only	Date of Hearing	Time of Hearing	Location of Hearing	Contact
Maple Grove Cemetery	5,139	1.176	5,240	1.081	7,075	3,552	1.063	1.063	3,341,573	No	Budget Hearing Only	**08/18/25**	7:00PM	1856 255th Street, Fort Scott, KS	Peggy Emmerson
Centerville/Westplains Cemetery	8,782	1.825	28,437	2.139	11,365	9,006	2.063	2.064	4,365,024	No	Budget Hearing Only	**08/23/25**	10:00AM	Memorial Hall, Fort Scott, KS	Heather Ethridge
Pawnee Township	6,366	3.137	16,335	2.609	18,415	8,236	2.523	2.523	3,265,193	No	Budget Hearing Only	**08/25/25**	2:00PM	210 S National Avenue, Fort Scott KS	Rachel Wagner
Osage Township	1,580	0.325	2,167	0.312	1,985	1,604	0.305	0.305	5,259,829	No	Budget Hearing Only	**08/25/25**	5:00PM	Hammond Community Center, Hammond, KS	Kathy Valentine
Dayton Cemetery	1,905	2.296	3,355	2.220	3,129	1,972	2.218	2.218	889,070	No	Budget Hearing Only	**08/25/25**	7:00PM	Devon Community Center, Fort Scott, KS	Betty Graham
Millcreek Township	4,721	0.766	4,395	0.728	5,410	3,155	0.707	0.707	4,461,954	No	Budget Hearing Only	**08/25/25**	7:00PM	Devon Community Center, Fort Scott, KS.	Betty Graham
Rosedale Cemetery	4,461	1.445	4,240	1.166	4,367	3,962	1.123	1.123	3,527,940	No	Budget Hearing Only	**08/28/25**	6:00PM	Hepler Community Building, Hepler, KS	Nina Bosley
Franklin Township	6,050	0.931	7,460	0.832	7,375	5,670	0.832	0.781	6,812,209	Yes	Combined Hearing	**09/02/25**	6:00PM	93 Hackberry Road, Mapleton, KS 66754	Theresa Burk
Marmaton Township	9,175	1.278	11,690	1.231	12,264	9,089	1.222	1.180	7,433,577	Yes	Combined Hearing	**09/02/25**	7:00PM	1201 Locust Road, Redfield, KS	David Duffy
Pleasant View Cemetery	6,053	2.489	6,117	2.496	7,860	5,643	2.391	2.393	2,359,694	No	Budget Hearing Only	**09/07/25**	2:00PM	1814 Tiernan Road, Fort Scott, KS	Karen Coyan
Tweedy Cemetery	3,125	1.607	3,187	1.506	3,226	3,024	1.456	1.456	2,077,171	No	Budget Hearing Only	**09/08/25**	3:30PM	210 S National Avenue, Fort Scott KS	Connie May
Marion Township	33,111	3.045	40,705	3.253	51,000	36,016	3.456	100.902	10,421,960	No	Budget Hearing Only	**09/08/25**	6:00PM	Uniontown Community Center, Uniontown, KS	Larry Jurgenson
Drywood Township	4,841	1.558	18,838	1.448	9,408	8,356	1.394	1.394	5,993,067	No	Budget Hearing Only	**09/08/25**	6:30PM	2643 Eagle Road, Garland, KS	Patty Simpson
Drywood - Garland Lights	801	8.911	1,200	8.453	1,901	791	8.254	8.255	95,833	No	Budget Hearing Only	**09/08/25**	6:35PM	2643 Eagle Road, Garland, KS	Patty Simpson
Fire District #3	396,048	6.354	333,443	6.159	357,543	321,819	6.358	5.904	50,615,490	Yes	Combined Hearing	**09/08/25**	7:00PM	1812 158th Street, Fort Scott, KS	Shawn Wyatt
Freedom Township	1,800	0.283	1,710	0.254	1,445	1,296	0.247	0.247	5,237,735	No	Budget Hearing Only	**09/08/25**	7:00PM	608 W Cedar, Fulton, KS	Karen Paddock
Garland Fire District #2	23,919	5.596	26,046	5.251	34,048	33,446	5.455	5.020	6,131,318	Yes	Combined Hearing	**09/08/25**	7:00PM	502 264th Street, Garland, KS	Laura Krom
Lath Branch	5,061	1.669	5,322	1.561	5,645	4,661	1.593	1.474	2,925,747	Yes	Combined Hearing	**09/09/25**	4:30PM	210 S National Avenue, Fort Scott KS	Philip Jaynes
Glendale Cemetery	4,659	3.764	4,355	3.497	5,145	4,586	4.159	3.373	1,102,706	Yes	Combined Hearing	**09/09/25**	4:40PM	210 S National Avenue, Fort Scott KS	Philip Jaynes
Timberhills Cemetery	6,665	2.175	6,812	2.237	7,902	5,426	3.027	2.183	1,792,366	Yes	Combined Hearing	**09/09/25**	5:00PM	210 S National Avenue, Fort Scott KS	Rebecca Whisenhunt
Timberhills Township	5	0.154	348	0.128	788	308	0.125	4.699	2,472,533	No	Budget Hearing Only	**09/09/25**	5:10PM	210 S National Avenue, Fort Scott KS	Rebecca Whisenhunt
Barnesville Cemetery	3,300	2.354	3,630	2.286	3,753	3,134	2.191	2.191	1,430,523	No	Budget Hearing Only	**09/09/25**	5:15PM	210 S National Avenue, Fort Scott KS	Patrick Burns
Osaga Cemetery	1,971	0.666	2,180	0.641	2,200	1,810	0.608	0.609	2,977,970	No	Budget Hearing Only	**09/09/25**	5:20PM	210 S National Avenue, Fort Scott KS	Patrick Burns
West Liberty	4,445	2.342	4,522	2.237	4,785	4,043	2.183	2.183	1,851,886	No	Budget Hearing Only	**09/09/25**	5:25PM	210 S National Avenue, Fort Scott KS	Ken Savage
Zion Cemetery	1,549	1.595	1,850	1.504	1,834	1,446	1.557	1.557	928,698	No	Budget Hearing Only	**09/09/25**	5:30PM	210 S National Avenue, Fort Scott KS	Patrick Burns
Chapel Grove Cemetery	2,800	2.309	2,800	2.277	2,601	3,000	2.432	2.122	1,069,578	Yes	Combined Hearing	**09/09/25**	6:00PM	964 240th Street, Fort Scott, KS	Jason Sinn
Clarksburg Cemetery	7,932	1.670	6,995	1.570	8,275	7,617	1.808	1.495	4,212,552	Yes	Combined Hearing	**09/09/25**	6:00PM	2643 Eagle Road, Garland, KS	Carol Davis
Avondale Cemetery	1,100	4.322	1,006	1.088	1,600	1,543	4.550	1.092	339,112	Yes	Combined Hearing	**09/09/25**	7:00PM	Mapleton City Park, Mapleton, KS	Jason Casner
Scott Township	11,703	0.320	11,485	0.000	11,926	8,975	0.341	0.000	26,366,990	Yes	Combined Hearing	**09/09/25**	7:00PM	1905 S Judson, Fort Scott, KS	Donald Banwart
Fire District #5	176,278	4.729	120,030	4.379	149,600	123,087	5.075	4.233	24,251,420	Yes	Combined Hearing	**09/09/25**	7:10PM	1905 S Judson, Fort Scott, KS	Donald Banwart

*Tax rates are expressed in mills

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

Susan E. Walker

Bourbon County Clerk

Publication Dates: August 6, 2025

Proof of Publication

STATE of KANSAS, BOURBON COUNTY, ss.

I, Andy LaSota, being first duly sworn on oath, deposes and says: That he is the Advertising Consultant for the Fort Scott Tribune, a twice weekly Newspaper printed and published in the City of Fort Scott, County of Bourbon, State of Kansas, which said newspaper has been published for more than five years prior to this date at least fifty times a year during said period, and is and has been entered in the Post Office of Fort Scott, Kansas as second mail matter, and has a general paid circulation on a monthly basis in Bourbon County, Kansas and is not a trade, religious or fraternal publication; and he further stated that the annexed copy was published in said newspaper once a week for one consecutive weeks first publication there of being on the 6 day of August, 2025.

Andy LaSota

Subscribed and sworn to before me this 6 day of August, 2025.

NOTARY PUBLIC STATE OF KANSAS | TERESA A. KLUMPP NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 4-5-26

Teresa A Klumpp
Notary Public

My Commission expires: April 5, 2026

Publisher's Fee $555.00