State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	42,485	21,212	
Debt Service	10-113				
Totals		xxxxxxxxx	42,485	21,212	2.504
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8,472,947

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	2.509
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kenneth L Kickhaefer, CPA
Kickhaefer & Buessing, P. A.
Address:
1100 Broadway
Marysville, KS 66508
Email:
ken@kickhaefer.net

President

Sec

Attest: 11 - 1, 2024

Sandra K. Wilson
County Clerk

Governing Body

CPA Summary

Fire District #2
Marshall County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,212	1,343	13	219	107	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	21,212	1,343	13	219	107	3

County Treas Motor Vehicle Estimate 1,343

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 219

County Treas Commercial Vehicle Tax Estimate 107

County Treas Watercraft Tax Estimate 3

MVT Factor 0.06331

RVT Factor 0.00061

16/20M Factor 0.01032

Comm Veh Facto 0.00504

Watercraft Facto 0.00014

2025

Fire District #2
Marshall County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Geeral	New Equipment	6,185	15,000	15,000	KSA 19-36912c
	Totals	6,185	15,000	15,000	
	Adjustments*				
	Adjusted Totals	6,185	15,000	15,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Fire District #2
Marshall County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
			Total	**0**	**0**	**0**	**0**

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

Fire District #2
Marshall County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	799	7,706	12,206
Receipts:			
Ad Valorem Tax	21,059	21,212	xxxxxxxxxxxxxxx
Delinquent Tax	252		
Motor Vehicle Tax	1,551	188	1,343
Recreational Vehicle Tax	14	9	13
16/20M Vehicle Tax	208	198	219
Commercial Vehicle Tax	113	118	107
Watercraft Tax		9	3
In Lieu of Taxes			
Herkimer Township	7,000	7,000	
Utility Credits	41	100	
Donation	1,800	3,000	
Interest on Idle Funds	562		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**32,600**	**31,834**	**1,685**
Resources Available:	**33,399**	**39,540**	**13,891**
Expenditures:			
Utilities	2,821	2,850	3,200
Fuel	473	500	750
Mowing	400	450	550
Budget Preparation and Publication	116	125	150
Office Supplies	31	34	50
Supplies and Repairs	185	175	200
Equipment	7,365	0	1,000
Insurance	8,117	8,200	8,500
Transfer to Equipment Fund	6,185	15,000	15,000
Cash Reserve (2025 column)			5,085
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**25,693**	**27,334**	**34,485**
Unencumbered Cash Balance Dec 31	7,706	12,206	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	45,693	46,866	34,485
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,485
		Tax Required	20,594
	Delinquent Comp Rate:	3.0%	618
		Amount of 2024 Ad Valorem Tax	21,212

CPA Summary

Fire District #2

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
New Equipment Fund			**0**		**0**		**0**		**0**	
Unencumbered Cash Balance Jan 1	109,293	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 109,293
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Soup Dinner	2,111									
Transfer from General	6,185									
Total Receipts	8,296	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,296
Resources Available:	117,589	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	117,589
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment & Repairs	11,598									
Total Expenditures	11,598	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	11,598
Cash Balance Dec 31	105,991	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	105,991 **
										105,991 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District 2025

The governing body of

Fire District #2

Marshall County

will meet on August 12, 2024 at 8:00 P M at Bremen Fire House 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 126 Frontier RD, Bremen, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	25,693	2.574	27,334	2.476	34,485	21,212	2.508
Debt Service							
Non-Budgeted Funds	11,598						
Totals	37,291	2.574	27,334	2.476	34,485	21,212	2.508
						*Revenue Neutral Rate***	*2.509*
Less: Transfers	6,185		15,000		15,000		
Net Expenditures	31,106		12,334		19,485		
Total Tax Levied	21,209		21,212		xxxxxxxxxxxxxxx		
Assessed Valuation	8,238,766		8,568,733		8,458,135		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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*

Bryan Kruse
Treasurer

Newspaper page size: Width: 10.25 in., Height: 21.00 in.

BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
Special Purpose

The governing body of
Fire District #2
Marshall County

will meet on August 12, 2024 at 8:00 P M at Bremen Fire House for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad to be levied.
Detailed budget information is available at 126 Premier RD Bremen KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	25,695	2.574	27,334	2.476	34,485	21,212	2.508
Debt Service							
Non-Budgeted Funds	11,596						
Totals	37,291	2.574	27,334	2.476	34,485	21,212	2.508
						Revenue Neutral Rate**	2.509
Less: Transfers	6,185		15,000		15,000		
Net Expenditures	31,106		12,334		19,485		
Total Tax Levied	21,209		21,212		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,238,766		8,565,733		8,458,155		

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

Bryan Kruse
Treasurer

Page No. 7

(First published in The Marysville Advocate on Thursday, Jul 25, 2024)

LGL5417A05A0AAA.054741.02.02.000000