State of Kansas
Special District
2026

CERTIFICATE

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 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	30,711	21,222	2.514
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	30,711	21,222	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					8,439,034
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.511
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 10-1, 2025

Sandra K Wilson
County Clerk

President
Steve Friedrichs Sec
Byron Rose Trevon

Governing Body

CPA Summary

Fire District #2
Marshall 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	21,212	1,404	17	261	95	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	21,212	1,404	17	261	95	0

County Treas Motor Vehicle Estimate 1,404

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 261

County Treas Commercial Vehicle Tax Estimate 95

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06619

RVT Factor 0.00080

16/20M Factor 0.01230

Comm Veh Facto 0.00448

Watercraft Facto 0.00000

2026

Fire District #2
Marshall 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	New Equipment	34,847	15,000	15,000	KSA 19-36912c
New Equipment	General	11,000			KSA-19-36912c
	Totals	45,847	15,000	15,000	
	Adjustments*				
	Adjusted Totals	45,847	15,000	15,000	

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

Fire District #2
Marshall 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.

Fire District #2
Marshall 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	7,706	576	3,285
Receipts:			
Ad Valorem Tax	20,696	21,212	xxxxxxxxxxxxxxxx
Delinquent Tax	290	300	
Motor Vehicle Tax	1,459	1,343	1,404
Recreational Vehicle Tax	18	13	17
16/20M Vehicle Tax	216	219	261
Commercial Vehicle Tax	102	107	95
Watercraft Tax	0	3	0
In Lieu of Taxes			
Transfer from New Equipment Fund	11,000		
Patronage Dividends	41	45	45
Donations	1,400	1,500	1,500
Herkimer Township	3,500	3,500	3,500
Interest on Idle Funds	1,014	1,100	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	39,736	29,342	6,822
Resources Available:	47,442	29,918	10,107
Expenditures:			
Utilities	2,382	2,400	2,500
Insurance	7,884	7,900	8,000
Repairs	900	500	1,000
Railroad Lease	50	50	50
Fuel	675	650	700
Budget Preparation & Publication	110	115	125
Safe Deposit Box Rent	18	18	18
Transfer to New Equipment Fund	34,847	15,000	15,000
Cash Reserve (2026 column)			3,318
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	46,866	26,633	30,711
Unencumbered Cash Balance Dec 31	576	3,285	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	46,866	42,485	30,711
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,711
		Tax Required	20,604
	Delinquent Comp Rate:	3.0%	618
		Amount of 2025 Ad Valorem Tax	21,222

CPA Summary

Fire District #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:		
New Equipment Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	105,992	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		105,992
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Soup Dinner	1,859									
Trans - General fund	34,847									
Total Receipts	36,706	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	36,706
Resources Available:	142,698	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	142,698
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Repairs	1,064									
Tran to Gen Fund	11,000									
Total Expenditures	12,064	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	12,064
Cash Balance Dec 31	130,634	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	130,634 **
										130,634 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Fire District #2
Marshall County
will meet on August 12, 2025 at 8:00 PM 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 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	46,866	2.476	26,633	2.504	30,711	21,222	2.511
Debt Service							
Non-Budgeted Funds	12,064						
Totals	58,930	2.476	26,633	2.504	30,711	21,222	2.511
						*Revenue Neutral Rate***	*2.511*
Less: Transfers	45,847		15,000		15,000		
Net Expenditures	13,083		11,633		15,711		
Total Tax Levied	21,212		21,212		xxxxxxxxxxxxxxxx		
Assessed Valuation	8,568,733		8,472,947		8,451,373		

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

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Camden, ss:

Laquansay Nickson Watkins, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:
Jul. 24, 2025

NOTICE ID: 1kCIE3672YYzqSvI333I
NOTICE NAME: Fire District # 2 Budget Hearing
Publication Fee: 73.99

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

(Signed) Laquansay Nickson Watkins

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Subscribed in my presence and sworn to before me on this: 07/24/2025

Notary Public
Notarized remotely online using communication technology via Proof.

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105

007726 2 32 61 **********AUTO**MIXED AADC 956
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186

007726

BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
Special District

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Marshall County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	46,896	2.476	26,633	2.504	30,711	21,222	2.511
Debt Service							
Non-Budgeted Funds	12,064						
Totals	58,930	2.476	26,633	2.504	30,711	21,222	2.511
						*Revenue Neutral Rate***	*2.511*
Less: Transfers	45,847		15,000		15,000		
Net Expenditures	13,083		11,633		15,711		
Total Tax Levied	21,212		21,212		xxxxxxxxxxxxxxx		
Assessed Valuation	8,568,733		8,472,947		8,451,373		

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

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(First published in The Marysville Advocate on Thursday, Jul 24, 2025)