State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas
We, the undersigned, officers of
Fire District No. 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	0	5	877,467	805,423	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	877,467	805,423	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.475
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Sept 30, 2025

County Clerk

Governing Body

CPA Summary

Fire District No. 2
Leavenworth 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	573,441	48,280	1,161	995	1,581	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	573,441	48,280	1,161	995	1,581	0

County Treas Motor Vehicle Estimate 48,280

County Treas Recreational Vehicle Estimate 1,161

County Treas 16/20M Vehicle Estimate 995

County Treas Commercial Vehicle Tax Estimate 1,581

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08419

RVT Factor 0.00202

16/20M Factor 0.00174

Comm Veh Factor 0.00276

Watercraft Factor 0.00000

Fire District No. 2
Leavenworth 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
Sherman Twp Fire Station	6/25/2012	10 yrs	3.50	211,000	24,516	24,516	0
2022 Dodge Ram 3500	6/30/2022	44 mos.	2.75	60,036	30,516	15,890	15,890
Debt of Sherman Twp.							
will now be paid by FD#2							
--							
2024 Water Truck	5/28/2024	3 yrs	4.49	191,000	100,562	100,562	100,562
			Total	**462,036**	**155,594**	**140,968**	**116,452**

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

Fire District No. 2
Leavenworth County

2026

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					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**

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Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,067	20,810	20,027
Receipts:			
Ad Valorem Tax	545,821	573,441	xxxxxxxxxxxxxxxxxx
Delinquent Tax	744		
Motor Vehicle Tax			48,280
Recreational Vehicle Tax			1,161
16/20M Vehicle Tax			995
Commercial Vehicle Tax			1,581
Watercraft Tax			0
In Lieu of Taxes			
Truck Loan-Borrowed			
Transfer in from Sherman Township	20,000		
Refunds	9,694		
	191,000		
Interest on Idle Funds	7,673		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**774,932**	**573,441**	**52,017**
Resources Available:	**794,999**	**594,251**	**72,044**
Expenditures:			
Payroll	168,394		
Equipment	135,786		
Building	11,212		
Other Operating	101,548	432,386	877,467
Utilities	42,207		
Loan Payment	41,323		
Transfer to Special Equipment	70,000		
Insurance	11,566		
Per Diem	1,153		
Lease Payment, Fire Station		25,386	
Lease Payment, 22 Dodge Ran Truck		15,890	
Lease Payment, 24 Water Truck		100,562	
Loan came in immadiately out	191,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**774,189**	**574,224**	**877,467**
Unencumbered Cash Balance Dec 31	20,810	20,027	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	597,465	644,824	877,467
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	877,467
		Tax Required	805,423
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	805,423

CPA Summary

Roll Call Vote

According to Kansas Statute 79-2988 (4) a majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate.

A Roll Call vote of Fire District No. 2, to Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate was held on: September 1, 2025.

RESOLUTION NO. 2025-01

Governing Body Member	Yes	No	No Vote
Angela Christopher	X		
Carol A. Joseph	X		
Stuart W. Sweeney	X		
Connie J. Herndon	X		
Tim Swanson	X		
Ty Mitchell	X		
TOTAL	6		

Certified by Leavenworth County Fire District No. 1:

Stuart W Sweeney Clerk — Signature & Title

September 1, 2025 — Dated:

The following motion must be made prior to approving the Resolution:

I move that we adopt Resolution ~~2023~~ 2025-01 to levy a property tax rate exceeding the Revenue Neutral Rate. (Minutes must state who made the motion and seconded the motion.)

Resolution No. 2025-1

A RESOLUTION OF Fire District #2 KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Fire District #2 was calculated as 7.691 mills by the Leavenworth County Clerk; and

WHEREAS, the budget proposed by the Governing Body of 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 1, 2025 at 7:00 pm allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of 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:

Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.691 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 1st day of September and **SIGNED** by the Governing Body.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fire District No. 2
Leavenworth County

will meet on September 2, 2025 at 7:00 PM at Fire District No. 2 Station, 100 E. Main, Linwood 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 Fire District No. 2 Station 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	774,189	5.696	574,224	5.691	877,467	805,423	7.691
Debt Service							
Non-Budgeted Funds	15,262						
Totals	789,451	5.696	574,224	5.691	877,467	805,423	7.691
						*Revenue Neutral Rate***	5.475
Less: Transfers	0		0		0		
Net Expenditures	789,451		574,224		877,467		
Total Tax Levied	557,465		573,441		xxxxxxxxxxxxxxxxx		
Assessed Valuation	97,864,538		100,749,679		104,722,812		

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	155,594
Total	0	0	155,594

*Tax rates are expressed in mills.

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

Fire District No. 2

Published in the Leavenworth Times, Jul 30, 2025

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Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Leavenworth Times
832-A N. Main Street, Lansing, KS 66043
(913) 682-0305

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Leavenworth Times,a publication that is a "legal newspaper" as that phrase is defined for the city of Leavenworth, for the County of Leavenworth, in the state of Kansas, 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 that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Jul 30, 2025

Notice ID: 0b5RNqgzdkbciWyN0GKo

Notice Name: Fire District No 2 Budget

Publication Fee: $186.30

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH
Expires on May 21, 2028

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/31/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

2026

Fire District No. 2
Leavenworth 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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