Special District
2023

RECEIVED
AUG 23 2022
MARION COUNTY CLERK
MARION KS 66861

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Marion County Fire District #5, Kansas

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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	67,963	✓ 57,016	7.548
Special Equipment		6	22,544		
Totals		xxxxxxxxxx	90,507	57,016	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		8			Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate ✓ 7.548

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
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P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group

Doug Sirlak TREAS. Bus.
Lorraine Cowden Prs.

Attest: September 30, 2022
County Clerk

Governing Body

No assurance is provided.

Marion County Fire District #5, Kansas
Marion County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	57,015	4,519	81	583	309	23
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	57,015	4,519	81	583	309	23

County Treas Motor Vehicle Estimate 4,519

County Treas Recreational Vehicle Estimate 81

County Treas 16/20M Vehicle Estimate 583

County Treas Commercial Vehicle Tax Estimate 309

County Treas Watercraft Tax Estimate 23

MVT Factor 0.07926

RVT Factor 0.00142

16/20M Factor 0.01023

Comm Veh Factor 0.00542

Watercraft Factor 0.00040

No assurance is provided.

Marion County Fire District #5, Kansas
Marion County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Special Equipment	-	3,000	3,000	Equip Reserve
Special Equipment	General	16,000	-	-	Equip Reserve
	Totals	16,000	3,000	3,000	
	Adjustments*				
	Adjusted Totals	16,000	3,000	3,000	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

2023

Marion County Fire District #5, Kansas
Marion County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
				0			0	0	0	0
Total G.O.										
Revenue Bonds:										
None										
				0			0	0	0	0
Total Revenue										
Other:										
None										
				0			0	0	0	0
Total Other				**0**			**0**	**0**	**0**	**0**
Total										

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, 2022	Payments Due 2022	Payments Due 2023
2010 Kenworth Pump/Tank	7/1/2010	180	4.50	155,000	37,739	14,436	14,436
			Total	**155,000**	**37,739**	**14,436**	**14,436**

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

No assurance is provided.

Marion County Fire District #5, Kansas
Marion County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
General			
Unencumbered Cash Balance Jan 1	255	3,651	5,261
Receipts:			
Ad Valorem Tax	56,253	57,015	xxxxxxxxxxxxxxxxxx
Delinquent Tax	754	500	500
Motor Vehicle Tax	4,653	3,726	4,519
Recreational Vehicle Tax	76	29	81
16/20M Vehicle Tax	763	720	583
Commercial Vehicle Tax	295	310	309
Watercraft Tax	29	25	23
LAVTR		0	0
Refunds	575	0	0
Deposits	0	0	0
Transfer from Special Equipment	16,000	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-424	-379	-329
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**78,974**	**61,946**	**5,686**
Resources Available:	**79,229**	**65,597**	**10,947**
Expenditures:			
Capital Outlay	0	5,000	5,000
Administration	2,262	2,500	2,500
Fire Station Supplies	0	500	500
Payroll/Fire Runs/Mtgs	5,200	6,000	6,000
Personnel Equipment	0	2,000	2,000
Training	553	1,500	1,500
Education Prevention	117	200	200
Building Maintenance	0	1,700	1,700
Utilities	3,216	4,000	4,000
Insurance	8,656	10,000	10,000
Truck Repair	11,368	1,500	1,500
Fuel	1,163	2,000	2,000
New Equipment	25,356	1,000	1,000
Fire Truck Lease Purchases	13,295	14,436	14,436
Trf to Sp Equipment Fund	0	3,000	3,000
Grant Expense	3,263	3,500	3,500
Forestry	1,129	1,500	1,500
			7,627
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**75,578**	**60,336**	**67,963**
Unencumbered Cash Balance Dec 31	3,651	5,261	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	77,338	80,758	67,963
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	67,963
		Tax Required	57,016
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	57,016

No assurance is provided.

Marion County Fire District #5, Kansas
Marion County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Equipment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,130	21,544	19,544
Receipts:			
Transfer from General	0	3,000	3,000
Deposits	11,407	0	0
Interest on Idle Funds	7	0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**11,414**	**3,000**	**3,000**
Resources Available:	**37,544**	**24,544**	**22,544**
Expenditures:			
New Equipment	0	5,000	5,000
Transfer to General	16,000	0	0
			17,544
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**16,000**	**5,000**	**22,544**
Unencumbered Cash Balance Dec 31	21,544	19,544	0
2021/2022/2023 Budget Authority Amount:	38,309	32,130	22,544

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

No assurance is provided.

2023 State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

Marion County Fire District #5, Kansas

Marion County

will meet on August 17, 2022 at 8:00 PM at Marion County Fire Dist #5, fire station 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 Marion County Fire Dist #5, fire station and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	75,578	7.493	60,336	7.664	67,963	57,016	7.548
Debt Service							
Special Equipment	16,000		5,000		22,544		
Totals	91,578	7.493	65,336	7.664	90,507	57,016	7.548
					*Revenue Neutral Rate***		*7.548*
Less: Transfers	16,000		3,000		3,000		
Net Expenditures	75,578		62,336		87,507		
Total Tax Levied	57,015		57,015		xxxxxxxxxxxxx		
Assessed Valuation	7,609,045		7,439,337		7,553,295		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	66,100	48,816	37,739
Total	66,100	48,816	37,739

*Tax rates are expressed in mills.

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

Doug Svitak
Treasurer

No assurance is provided.

Marion County Fire District #5, Kansas

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	57,016	7.548	329
Debt Service			0
			0
			0
			0
			0
TOTAL	57,016	7.548	329

2022 July 1 Valuation: 7,553,295

Valuation Factor: 7,553.295

Neighborhood Revitalization Subj to Rebate: 43,557

Neighborhood Revitalization factor: 43.557

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Fire District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 15, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Fire District resides in, to calculate the tax levy needed to support the Fire District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Fire District's control that would effect the above assumptions. The Fire District has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Fire District's receipts and expenditures.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Marion County Record, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 3rdday of August,2022.

Debra Steele

Subscribed and sworn to before me this
3rd day of August, 2022

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2023

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

PUBLICATION FEE:
$313.95 plus $5.00 for affidavit(s)

First published Aug. 3, 2022, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Marion County Fire District #5, Kansas

Marion County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	75,578	7.493	60,336	7.664	67,963	57,016	7.548
Debt Service							
Special Equipment	16,000		5,000		22,544		
Totals	91,578	7.493	65,336	7.664	90,507	57,016	7.548
						*Revenue Neutral Rate***	7.548
Less: Transfers	16,000		3,000		3,000		
Net Expenditures	75,578		62,336		87,507		
Total Tax Levied	57,015		57,015				
Assessed Valuation	7,609,045		7,439,337		7,553,295		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
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Doug Svitak
Treasurer

M-46-2280