RECEIVED

SEP 24 2025

MARION COUNTY CLERK
MARION KS 66861

State of Kansas
Special District

CERTIFICATE

2026

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Exceeding

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	129,077	98,999	11.514
Debt Service	10-113				
Special Equipment		6	9,461		
Grant Fund		6	2,769		
Totals		xxxxxxxxxx	141,307	98,999	11.514
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

8598092
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	8.802
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
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Galva, KS 67443
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scot@loyd-group.com, chenson@loyd-g

Pres.
VP
TREAS.
Secretary

Attest: Oct 24 2025

County Clerk

Governing Body

No assurance is provided.

Marion County Fire District #5, Kansas
Marion 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	94,240	4,873	94	917	261	36
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	94,240	4,873	94	917	261	36

County Treas Motor Vehicle Estimate 4,873

County Treas Recreational Vehicle Estimate 94

County Treas 16/20M Vehicle Estimate 917

County Treas Commercial Vehicle Tax Estimate 261

County Treas Watercraft Tax Estimate 36

MVT Factor 0.05171

RVT Factor 0.00100

16/20M Factor 0.00973

Comm Veh Factc 0.00277

Watercraft Fact 0.00038

No assurance is provided.

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 Equipment	-	3,000	3,000	Equip Reserve
	Totals	0	3,000	3,000	
	Adjustments*				
	Adjusted Totals	0	3,000	3,000	

No assurance is provided.

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

Marion County Fire District #5, Kansas
Marion 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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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
2010 Kenworth Pump/Tank	7/1/2010	180	4.50	155,000	12,983	17,909	0
2023 Fire Building	11/1/2023	144	6.54	180,000	169,664	22,115	22,115
2024 Fire Truck	6/1/2024	60	6.59	32,500	32,500	7,849	7,849
			Total	**367,500**	**215,147**	**47,873**	**29,964**

***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

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	697	5,630	26,391
Receipts:			
Ad Valorem Tax	73,240	94,240	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	709	500	500
Motor Vehicle Tax	4,237	3,978	4,873
Recreational Vehicle Tax	69	79	94
16/20M Vehicle Tax	700	618	917
Commercial Vehicle Tax	219	229	261
Watercraft Tax	25	29	36
Refunds	173	0	0
Grants/Donations	11,000	0	0
Interest on Idle Funds	29	0	0
Neighborhood Revitalization Rebate	-839	-1,000	-863
Miscellaneous	**25,892**	0	0
Does misc. exceed 10% of Total Receipts	Exceed 10% Rule		
Total Receipts	**115,454**	**98,673**	**5,818**
Resources Available:	**116,151**	**104,303**	**32,209**
Expenditures:			
Capital Outlay	13,988	5,000	5,000
Administration	0	2,500	2,500
Fire Station Supplies	1,118	500	500
Payroll/Fire Runs/Mtgs	4,538	6,000	6,000
Personnel Equipment	0	2,000	2,000
Training	0	1,500	1,500
Education Prevention	0	200	200
Building Maintenance	15,405	1,700	1,700
Utilities	4,331	4,000	4,000
Insurance	11,803	10,000	10,000
Truck Repair	8,746	1,500	1,500
Fuel	1,142	2,000	2,000
New Equipment	2,500	1,000	1,000
Fire Tank & Building Lease Purchases	36,551	32,012	22,115
Trf to Sp Equipment Fund	0	3,000	3,000
Grant Expense	3,552	3,500	3,500
Forestry	0	1,500	1,500
Cash Reserve (2026 column)			61,062
Miscellaneous	6,847	0	0
Does misc. exceed 10% Total Expenditur			
Total Expenditures	**110,521**	**77,912**	**129,077**
Unencumbered Cash Balance Dec 31	5,630	26,391	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	101,525	131,636	129,077
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	129,077
		Tax Required	96,868
	Delinquent Comp Rate:	2.2%	2,131
		Amount of 2025 Ad Valorem Tax	98,999

No assurance is provided.

Adopted Budget **Special Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,310	11,310	6,461
Receipts:			
Transfer from General	0	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**3,000**	**3,000**
Resources Available:	**11,310**	**14,310**	**9,461**
Expenditures:			
New Equipment	0	7,849	7,849
Cash Reserve (2026 column)			1,612
Miscellaneous			
Does misc. exceed 10% Total Expenditur			
Total Expenditures	**0**	**7,849**	**9,461**
Unencumbered Cash Balance Dec 31	11,310	6,461	0
2024/2025/2026 Budget Authority Amou	14,369	19,369	9,461

Adopted Budget **Grant Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,769	2,769	2,769
Receipts:			
Grant Receipts	0	0	0
Vehicle Sales		20,000	
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**20,000**	**0**
Resources Available:	**2,769**	**22,769**	**2,769**
Expenditures:			
Grant Expenditure	0	0	2,769
Vehicle Payment		20,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditur			
Total Expenditures	**0**	**20,000**	**2,769**
Unencumbered Cash Balance Dec 31	2,769	2,769	0
2024/2025/2026 Budget Authority Amou	0	20,000	2,769

No assurance is provided.

State of Kansas
Special District

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Marion County Fire District #5, Kansas

Marion County

will meet on September 18th, 2025 at 8:00 PM at Lincolnville Fire Station 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 rat
Detailed budget information is available at Marion County Fire Dist #5, Fire 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 202		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	110,521	9.502	77,912	9.241	129,077	98,999	11.502
Debt Service							
Special Equipment			7,849		9,461		
Grant Fund			20,000		2,769		
Totals	110,521	9.502	105,761	9.241	141,307	98,999	11.502
						*Revenue Neutral Rate***	*8.802*
Less: Transfers	0		3,000		3,000		
Net Expenditures	110,521		102,761		138,307		
Total Tax Levied	75,715		94,240		xxxxxxxxxxxxxxx		
Assessed Valuation	7,967,981		8,198,286		8,606,887		

11.514

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.	25,633	25,633	215,147
Total	25,633	25,633	215,147

*Tax rates are expressed in mills.

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

Doug Svitak
Treasurer

Page No. 7

No assurance is provided.

Resolution No. ____09/2025_____

A RESOLUTION OF THE MARION COUNTY FIRE DISTRICT #5, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHERE AS, the Revenue Neutral Rate for the MCFD#5 was calculated as 11.502 mills by the County Clerk; and

WHERE AS, the budget proposed by the Governing Body of the MCFD#5 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHERE AS, the Governing Body held a hearing on 9/18/2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHERE AS, the Governing Body of the MCFD#5, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE MARION COUNTY FIRE DISTRICT #5.

The MCFD#5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.502 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 18th day of September 2025 and SIGNED by the Governing Body.

Attested:

_____

Roll Call Vote

A Roll Call Vote of Marion County Fire District #5 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 18, 2025
Resolution No. 09/2025

Governing Body Member	Yes	No	No Vote
GREG HOLUB	✓		
MERVIN LARE	✓		
SHARON GUTSCH	✓		
DOUG SVITAK	✓		
STEVE SVOBODA	✓		
TOTAL			

Certified:
Doug Svitak

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher 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 3rd day of September, 2025 .

Subscribed and sworn to before me this
3rd day of September, 2025

CHERI [illegible]
Notary Public - State [illegible] Kans
My [illegible] pires 10/17/27

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $293.00

First published Sept. 3, 2025, 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, Marion County

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General	110,521	9.502	77,912	9.241	129,077	98,999	11.502
Debt Service							
Special Equipment			7,849		9,461		
Grant Fund			20,000		2,769		
Totals	110,521	9.502	105,761	9.241	141,307	98,999	11.502
						*Revenue Neutral Rate***	*8.802*
Less: Transfers	0		3,000	*0*	3,000		
Net Expenditure	110,521		102,761		138,307		
Total Tax Levied	75,715		94,240				
Assessed Valuation:	7,967,981		8,198,286		8,606,887		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	25,633	25,633	215,147
Total	25,633	25,633	215,147

*Tax rates are expressed in mills.

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

Doug Svitak, Treasurer

M-51-2840

PLEASE SEE CLASSIFIED PAGE 7

First published Sept. 3, 2025, in the Marion County Record, Marion, Kansas (1t)

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Special Equipment			7,849		9,461		
Grant Fund			20,000		2,769		
Totals	110,521	9.502	105,761	9.241	141,307	98,999	11.502
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*Tax rates are expressed in mills.

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

Doug Svitak, Treasurer

M-51-2840