State of Kansas
Special District

CERTIFICATE

2025

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

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	106,880	88,117	4.144
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	106,880	88,117	4.144
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

21,268,651

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	4.181
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
Chief
Sec.
Treasurer

Attest: 11 - 1, 2024

Sandra K. Wilson
County Clerk

Governing Body

CPA Summary

Fire District #5
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	88,117	2,151	42	486	84	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	88,117	2,151	42	486	84	4

County Treas Motor Vehicle Estimate 2,151

County Treas Recreational Vehicle Estimate 42

County Treas 16/20M Vehicle Estimate 486

County Treas Commercial Vehicle Tax Estimate 84

County Treas Watercraft Tax Estimate 4

MVT Factor 0.02441

RVT Factor 0.00048

16/20M Factor 0.00552

Comm Veh Facto 0.00095

Watercraft Facto: 0.00005

2025

Fire District #5
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
General	New Equipment	18,000	12,000	33,000	KSA 19-3612c
	Totals	18,000	12,000	33,000	
	Adjustments*				
	Adjusted Totals	18,000	12,000	33,000	

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

Fire District #5
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
6 Bay Firehouse	2/24/2011	180	5.70	295,000	67,875	29,507	29,507
			Total	**295,000**	**67,875**	**29,507**	**29,507**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,628	3,233	18,063
Receipts:			
Ad Valorem Tax	87,999	88,117	xxxxxxxxxxxxxxx
Delinquent Tax	32	500	500
Motor Vehicle Tax	2,090	2,034	2,151
Recreational Vehicle Tax	32	23	42
16/20M Vehicle Tax	570	378	486
Commercial Vehicle Tax	84	55	84
Watercraft Tax		5	4
In Lieu of Taxes			
Interest on Idle Funds	38		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**90,845**	**91,112**	**3,267**
Resources Available:	**95,473**	**94,345**	**21,330**
Expenditures:			
Labor	6,700	6,000	6,700
Supplies	3,618	3,000	3,500
Utilities	6,572	6,500	6,575
Equipment	8,624	2,000	2,000
Repairs	4,454	2,500	5,000
Fuel	512	525	525
Insurance	14,253	14,250	14,750
Lease Purchase Payments	29,507	29,507	29,507
Transfer to New Equipment Fund	18,000	12,000	33,000
Cash Reserve (2025 column)			5,323
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**92,240**	**76,282**	**106,880**
Unencumbered Cash Balance Dec 31	3,233	18,063	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	92,367	107,356	106,880
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	106,880
		Tax Required	85,550
	Delinquent Comp Rate:	3.0%	2,567
		Amount of 2024 Ad Valorem Tax	88,117

CPA Summary

Fire District #5

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	107,580	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		107,580
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	90									
Eqipment Sale	2,014									
Transfer from General	18,000									
Total Receipts	20,104	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	20,104
Resources Available:	127,684	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	127,684
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	38,569									
Travel	817									
Total Expenditures	39,386	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	39,386
Cash Balance Dec 31	88,298	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	88,298 **
										88,298 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District 2025

NOTICE OF BUDGET HEARING

The governing body of

Fire District #5

Marshall County

will meet on August 25, 2024 at 6:00 PM at Oketo 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 237 HWY 77, Marysville, 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	92,240	4.077	76,282	4.177	106,880	88,117	4.180
Debt Service							
Non-Budgeted Funds	39,386						
Totals	131,626	4.077	76,282	4.177	106,880	88,117	4.180
						*Revenue Neutral Rate***	*4.181*
Less: Transfers	18,000		12,000		33,000		
Net Expenditures	113,626		64,282		73,880		
Total Tax Levied	88,096		88,117		xxxxxxxxxxxxxxxx		
Assessed Valuation	21,609,553		21,098,623		21,082,827		

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.	115,708	92,463	67,875
Total	115,708	92,463	67,875

*Tax rates are expressed in mills.

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

Nick Kosar
Treasurer

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

BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
Springs District

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Fire District #5
Marshall County

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Assessed Valuation	21,609,553		21,098,623		21,082,877		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
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*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Nicki Koser
Treasurer

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