State of Kansas
Special District
2023

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Marion County Fire District #1, 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	169,104	44,170	
Debt Service	10-113				
Special Equipment		6	22,535		
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	191,639	44,170	
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		9			Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 6.179

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

Jim Kent Pres.
TREASURER

Attest: October 18, 2022

County Clerk

Governing Body

No assurance is provided.

Marion County Fire District #1, 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	44,175	2,081	26	194	215	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,175	2,081	26	194	215	14

County Treas Motor Vehicle Estimate 2,081

County Treas Recreational Vehicle Estimate 26

County Treas 16/20M Vehicle Estimate 194

County Treas Commercial Vehicle Tax Estimate 215

County Treas Watercraft Tax Estimate 14

MVT Factor 0.04711

RVT Factor 0.00059

16/20M Factor 0.00439

Comm Veh Factor 0.00487

Watercraft Factor 0.00032

No assurance is provided.

2023

Marion County Fire District #1, 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	13,000	13,000	13,000	Equip Reserve
	Totals	13,000	13,000	13,000	
	Adjustments*				
	Adjusted Totals	13,000	13,000	13,000	

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.

Marion County Fire District #1, Kansas
Marion County

2023

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										
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, 2022	Payments Due 2022	Payments Due 2023
F550 Truck	2/16/2018	60	4.00	28,000	5,816	6,290	0
Bunker Gear	11/11/2021	48	3.00	23,000	23,000	6,500	6,500
			Total	**51,000**	**28,816**	**12,790**	**6,500**

***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 #1, Kansas
Marion County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	106,007	112,989	122,517
Receipts:			
Ad Valorem Tax	44,165	44,175	xxxxxxxxxxxxxxxxxx
Delinquent Tax	39	30	30
Motor Vehicle Tax	2,126	2,046	2,081
Recreational Vehicle Tax	34	28	26
16/20M Vehicle Tax	225	217	194
Commercial Vehicle Tax	236	237	215
Watercraft Tax	0	14	14
LAVTR		0	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-313	-219	-143
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**46,512**	**46,528**	**2,417**
Resources Available:	**152,519**	**159,517**	**124,934**
Expenditures:			
Capital Outlay	13,800	10,000	10,000
Fire Runs and Supplies	12,730	14,000	14,000
Transfer to Special Equipment	13,000	13,000	13,000
Cash Forward (2023 column)			132,104
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**39,530**	**37,000**	**169,104**
Unencumbered Cash Balance Dec 31	112,989	122,517	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	132,224	146,458	169,104
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,104
		Tax Required	44,170
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	44,170

No assurance is provided.

Adopted Budget **Special Equipment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,358	9,325	9,535
Receipts:			
Transfer from General	13,000	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**13,000**	**13,000**	**13,000**
Resources Available:	**21,358**	**22,325**	**22,535**
Expenditures:			
F550 Truck Lease purchase	6,290	6,290	0
Firefighting Unit/RKO Lease Purchase Pmt	5,743	0	0
Bunker Gear	0	6,500	6,500
Cash Forward (2023 column)			16,035
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**12,033**	**12,790**	**22,535**
Unencumbered Cash Balance Dec 31	9,325	9,535	0
2021/2022/2023 Budget Authority Amount:	21,358	21,910	22,535

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.

Marion County Fire District #1, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Firemans Relief			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	33,876	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		33,876
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	33,876	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	33,876
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	33,876	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	33,876 **
										33,876 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of
Marion County Fire District #1, Kansas
Marion County
will meet on August 24, 2022 at 6:30am at Main Street Café, Durham, 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 District #1 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	39,530	6.196	37,000	6.272	169,104	44,170	6.179
Debt Service							
Special Equipment	12,033		12,790		22,535		
Non-Budgeted Funds							
Totals	51,563	6.196	49,790	6.272	191,639	44,170	6.179
						*Revenue Neutral Rate***	*6.179*
Less: Transfers	13,000		13,000		13,000		
Net Expenditures	38,563		36,790		178,639		
Total Tax Levied	44,174		44,175		xxxxxxxxxxxxxxx		
Assessed Valuation	7,129,371		7,042,750		7,148,224		

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.	34,313	22,453	28,816
Total	34,313	22,453	28,816

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Jon Christianson

Marion County Fire District #1, Kansas 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	44,170	6.179	143
Debt Service			0
			0
			0
			0
			0
TOTAL	44,170	6.179	143

2022 July 1 Valuation: 7,148,224

Valuation Factor: 7,148.224

Neighborhood Revitalization Subj to Rebate: 23,117

Neighborhood Revitalization factor: 23.117

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

No assurance is provided.

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 August 8, 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.

BUDGET APPROVAL

August 8, 2022

Jon Christiansen
Marion County Fire District #1
317 Santa Fe
Durham, KS 67438

Re: Marion Co Fire Dist #1 Durham

Dear Jon:

We have provided a draft copy of the budget of the Marion Co Fire Dist #1 Durham for your review.

This budget is the responsibility of management and it is important that management review and approve them. After your review, please sign below and email this letter to our office.

We are pleased to be providing the budget services to the Fire District and hope that you are satisfied with our services. If we can assist you further, please do not hesitate to call.
Sincerely yours,

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

of Loyd Group, LLC

Enclosure

To Loyd Group, LLC:

X We approve the above document.

____ We do not approve the above documents and request further consultations.

Marion Co Fire Dist #1 Durham.
TIM KAUFMAN, PRESIDENT

, TREASURER
JON CHRISTIANSEN

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 Hillsboro Star-Journal, 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 10thday of August,2022.

Debra Steele

Subscribed and sworn to before me this
10th day of August, 2022

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

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. 10, 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 #1, Kansas

Marion County

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*Tax rates are expressed in mills.

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

Jon Christiansen

Treasurer

H-47-2295