Special District
2025

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 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 Tax		2			Cap @ RNR Do Not Exceed max 9.241
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	131,636	94,240	9.241
Debt Service	10-113				
Special Equipment		6	19,369		
		6	2,600		
Totals		xxxxxxxxxx	153,605	94,240	9.241
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			8,198,286
RNR Hearing Notice		8			Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate		8			

11,495 calculated

Revenue Neutral Rate: 9.241

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

P. Wane Conser Prs
V-P
Doug Sichah TREAS.
Sharon Betsch Secretary

Attest: Oct 8, 2024
County Clerk

Governing Body

No assurance is provided.

2025

Marion County Fire District #5, Kansas
Marion 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	Special Equipment	3,000	3,000	3,000	Equip Reserve
	Totals	3,000	3,000	3,000	
	Adjustments*				
	Adjusted Totals	3,000	3,000	3,000	

No assurance is provided.

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

Marion County Fire District #5, Kansas
Marion 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:										
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, 2024	Payments Due 2024	Payments Due 2025
2010 Kenworth Pump/Tank	7/1/2010	180	4.50	155,000	25,633	14,436	14,436
2023 Fire Building	11/1/2023	144	6.54	180,000	0	22,115	22,115
2024 Fire Truck	6/1/2024	60	6.59	32,500	0	0	7,849
			Total	**367,500**	**25,633**	**36,551**	**44,400**

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

Marion County Fire District #5, Kansas 2025 State of Kansas
Marion County Special District
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	18,702	12,842	32,963
Receipts:			
Ad Valorem Tax	56,371	75,715	xxxxxxxxxxxxxxxxxx
Delinquent Tax	960	500	500
Motor Vehicle Tax	4,453	4,047	3,978
Recreational Vehicle Tax	86	60	79
16/20M Vehicle Tax	533	592	618
Commercial Vehicle Tax	250	302	229
Watercraft Tax	26	23	29
LAVTR	0	0	0
Refunds	587	0	0
Deposits	12,929	0	0
Grants/Donations	19,042	0	0
Transfer from Special Equipment	0	0	0
Interest on Idle Funds	6	0	0
Neighborhood Revitalization Rebate	-328	-782	-1,000
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**94,915**	**80,457**	**4,433**
Resources Available:	**113,617**	**93,299**	**37,396**
Expenditures:			
Capital Outlay	10,000	5,000	5,000
Administration	16,070	2,500	2,500
Fire Station Supplies	7,253	500	500
Payroll/Fire Runs/Mtgs	11,076	6,000	6,000
Personnel Equipment	6,489	2,000	2,000
Training	0	1,500	1,500
Education Prevention	0	200	200
Building Maintenance	3,274	1,700	1,700
Utilities	4,119	4,000	4,000
Insurance	9,386	10,000	10,000
Truck Repair	17,421	1,500	1,500
Fuel	1,079	2,000	2,000
New Equipment	0	1,000	1,000
Fire Truck Lease Purchases	11,000	14,436	14,436
Trf to Sp Equipment Fund	3,000	3,000	3,000
Grant Expense	0	3,500	3,500
Forestry	0	1,500	1,500
Cash Reserve (2025 column)			71,300
Miscellaneous	608		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**100,775**	**60,336**	**131,636**
Unencumbered Cash Balance Dec 31	12,842	32,963	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	67,963	101,525	131,636
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	131,636
		Tax Required	94,240
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	94,240

No assurance is provided.

Adopted Budget **Special Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,369	16,369	16,369
Receipts:			
Transfer from General	3,000	3,000	3,000
Deposits	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,000**	**3,000**	**3,000**
Resources Available:	**16,369**	**19,369**	**19,369**
Expenditures:			
New Equipment	0	3,000	3,000
Grant Spent	0	0	0
Transfer to General	0	0	0
Cash Reserve (2025 column)			16,369
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**3,000**	**19,369**
Unencumbered Cash Balance Dec 31	16,369	16,369	0
2023/2024/2025 Budget Authority Amount:	22,544	14,369	19,369

Adopted Budget **Grant Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		-11,000	2,600
Receipts:			
Grant Receipts	0	13,600	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**13,600**	**0**
Resources Available:	**0**	**2,600**	**2,600**
Expenditures:			
Grant Expenditure	11,000	0	2,600
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**11,000**	**0**	**2,600**
Unencumbered Cash Balance Dec 31	-11,000	2,600	0
2023/2024/2025 Budget Authority Amount:	0	0	2,600

See Tab A

No assurance is provided.

See Tab B

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of
Marion County Fire District #5, Kansas
Marion County
will meet on August 21, 2024 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, the amount of tax to levied and the revenue neutral rate.
Detailed budget information is available at Marion County Fire Dist #5, Fire Station and will be available at this hearing.

BUDGET SUMMAR`

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	100,775	7.543	60,336	9.502	131,636	94,240	11.502
Debt Service							
Special Equipment			3,000		19,369		
	11,000				2,600		
Totals	111,775	7.543	63,336	9.502	153,605	94,240	11.502
						*Revenue Neutral Rate***	*9.241*
Less: Transfers	3,000		3,000		3,000		
Net Expenditures	108,775		60,336		150,605		
Total Tax Levied	57,016		75,715		xxxxxxxxxxxxxxx		
Assessed Valuation	7,558,221		7,967,981		8,193,424		

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.	37,739	25,633	25,633
Total	37,739	25,633	25,633

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

Doug Svitak
Treasurer

MCFD #5 Roll Call Vote

A Roll Call Vote of the ___(Governing Body Name)___ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __(Date)_8-21-2024
Resolution No. 24-01

Governing Body Member	Yes	No	No Vote
Doug Kvilekval	✓		
D Jane Carson	✓		
Shawn Deitsch	✓		
Doug Kvilekval	✓		
TOTAL			

Certified:

Resolution No. 24-01

A RESOLUTION OF THE MCFD #5, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the MCFD #5 was calculated as 9.241 mills by the _____ County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 8-21-24 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, 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 ~~CITY~~ OF MCFD: #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 21 day of Aug. 2024 (month and year) and SIGNED by the Governing Body.

Doug Hobbs
D Irene Carlson
Sharon Ditsch
Doug Hobbs

Attested:

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 14th day of August, 2024.

Subscribed and sworn to before me this
14th day of August, 2024

Notary Public, Marion County, Kansas
My appointment expires

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-27

(Seal)

PUBLICATION FEE: $341.00

Herpich, Ashley

From: Herpich, Ashley
Sent: Tuesday, September 24, 2024 3:24 PM
To: dougsvitak@yahoo.com
Subject: Fire District #5 - RNR

Hi Doug,
I called last week, and I am double checking that you received my message.

When looking over the budget forms for Fire District #5, we noticed that the budget was published on 8/14/24 and then the hearing was on 8/21/24. The publication of hearing must be done 10 days prior to the budget hearing. I have talked with the Office of Accounts and Reports Municipal Services and since the budget was not published 10 days prior to the hearing, then the fire district can not exceed the RNR.

I will have to CAP the fire district at the calculated revenue neutral rate of 9.241.

Let me know if you have any questions.

Thank you,

Ashley Herpich
Marion County Clerk
620-382-2185 ext 303

Doug returned call

Marion County Fire District #5, Kansas
Marion 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	75,715	3,978	79	618	229	29
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	75,715	3,978	79	618	229	29

County Treas Motor Vehicle Estimate 3,978

County Treas Recreational Vehicle Estimate 79

County Treas 16/20M Vehicle Estimate 618

County Treas Commercial Vehicle Tax Estimate 229

County Treas Watercraft Tax Estimate 29

MVT Factor 0.05254

RVT Factor 0.00104

16/20M Factor 0.00816

Comm Veh Factor 0.00302

Watercraft Factor 0.00038

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My Appt. Expires 10-17-27

(Seal)

PUBLICATION FEE: $341.00

First published Aug. 14, 2024, in the Marion County Record, Marion, Kansas (1t)

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Marion County Fire District #5, Kansas

Marion County

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Special Equipment			3,000		19,369		
	11,000				2,600		
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						*Revenue Neutral Rate***	9.241
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Total Tax Levied	57,016		75,715				
Assessed Valuation	7,558,221		7,967,981		8,193,424		

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*Tax rates are expressed in mills.

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

Doug Svitak

Treasurer

M-48-2597