RECEIVED
SEP 19 2025
MARION COUNTY CLERK
MARION KS 66861

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
City of Marion
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations. Exceeding

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	2,327,243	889,549	61.564
Debt Service	10-113	8	233,498	28,878	1.998
Library	12-1220	8	114,532	103,316	7.150
Special Highway		9	85,774		
Special Parks		9	10,631		
Equipment Reserves		10	429,035		
Land Bank		10	4,731		
Utility Fund		11	4,187,349		
Capital Improvement		11	1,684,011		
Special Law Enforcement		12	55,493		
Industrial Promotion		12	464,175		
Totals		xxxxxx	9,596,472	1,021,743	70.712
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			14,449,002
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	63.967
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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Attest: Oct 24, 2025

County Clerk

Governing Body

No assurance is provided.

City of Marion

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	804,523	99,431	2,122	1,259	2,613	496
Debt Service	26,119	3,228	69	41	85	16
Library	93,449	11,549	247	146	303	58
TOTAL	924,091	114,208	2,438	1,446	3,001	570

County Treas Motor Vehicle Estimate	114,208				
County Treas Recreational Vehicle Estimate		2,438			
County Treas 16/20M Vehicle Estimate			1,446		
County Treas Commercial Vehicle Tax Estimate				3,001	
County Treas Watercraft Tax Estimate					570

Motor Vehicle Factor	0.12359				
Recreational Vehicle Factor		0.00264			
16/20M Vehicle Factor			0.00156		
Commercial Vehicle Factor				0.00325	
Watercraft Factor					0.00062

No assurance is provided.

City of Marion

2026

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	Equipment Reserve	0	15,000	15,000	KSA 12-1,117
General (within line items	Equipment Reserve	0	45,000	45,000	KSA 12-1,117
Special Highway	Debt Service	5,000	40,000	40,000	KSA 13-1,270
Special Highway	Capital Improvement	0	43,000	45,000	KSA 12-1,118
Utility Fund	Capital Improvement	160,000	205,000	205,000	KSA 12-1,118
Utility Fund	Equipment Reserve	93,000	173,000	173,000	KSA 12-825D
Utility Fund	Debt Service	150,000	150,000	150,000	KSA 12-825D
Utility Fund	General	0	420,000	420,000	KSA 12-825D
	Totals	408,000	1,091,000	1,093,000	
	Adjustments*				
	Adjusted Totals	408,000	1,091,000	1,093,000	

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

No assurance is provided.

City of Marion

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	10/25/2012	9/1/2040	2.0-4.0	2,230,000	1,050,000	3/1 & 9/1	9/1	36,925	110,000	33,625	120,000
Series 2013	9/25/2013	10/1/2028	.6-3.8	840,000	260,000	4/1 & 10/1	10/1	9,580	60,000	7,600	65,000
Total G.O. Bonds					**1,310,000**			**46,505**	**170,000**	**41,225**	**185,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPCBLF Jex Loan	1/4/2012	9/1/2033	2.42	346,482	173,741	3/1 & 9/1	3/1 & 9/1	4,099	17,500	3,673	17,926
KPWSLF Waterline Loan	1/3/2020	2/1/2041	1.31	3,934,478	2,615,302	2/1 & 8/1	2/1 & 8/1	42,877	129,940	40,177	132,106
Total Other					**2,789,043**			**46,976**	**147,440**	**43,850**	**150,032**
Total Indebtedness					**4,099,043**			**93,481**	**317,440**	**85,075**	**335,032**

No assurance is provided.

City of Marion

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
KPP Voltage Upgrade	5/17/2021	240	4.00	2,880,000	3,624,000	217,288	217,038
Caterpillar Motor Grader	6/13/2022	36	3.98	25,000	8,661	9,006	0
Ford Escape	7/26/2022	36	3.98	12,750	4,412	4,587	0
2024 Ram Bucket Truck	5/1/2024	36	5.59	129,972	102,588	42,337	44,766
Totals					**3,739,661**	**273,218**	**261,804**

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

No assurance is provided.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Marion
Marion County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$93,449	$103,316
Delinquent Tax	$0	$0
Motor Vehicle Tax	$11,652	$11,549
Recreational Vehicle Tax	$258	$247
16/20M Vehicle Tax	$125	$146
TOTAL TAXES	$105,484	$115,258
Difference in Total Taxes:	$9,774	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$13,065,221	$14,446,091
Did Assessed Valuation Decrease?	No	
Levy Rate	7.152	7.152
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Marion

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	335,091	392,954	278,679
Receipts:			
Ad Valorem Tax	756,183	804,523	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	19,546	0	0
Motor Vehicle Tax	95,832	99,306	99,431
Recreational Vehicle Tax	2,156	2,195	2,122
16/20M Vehicle Tax	1,059	1,062	1,259
Commercial Vehicle Tax	2,503	2,442	2,613
Watercraft Tax	330	304	496
Gross Earning (Intangible) Tax	0	0	0
Guest Tax	19,253	25,000	25,000
Local Alcoholic Liquor	1,041	2,046	1,204
Compensating Use Tax	58,155	63,000	63,000
Local Sales Tax	189,560	193,000	193,000
Local Sales Tas .075%	258,423	0	0
Licenses & Permits	62,640	50,000	50,000
Fees & Services	26,099	40,525	40,525
Reimbursements	32,959	30,000	30,000
Housing Authority Reimbursements	77,401	69,000	69,000
Court Fine, Bonds & Diversions	9,627	22,500	22,500
Transfer In from Utility Fund	0	420,000	420,000
Recreation	7,995	7,500	7,500
Excise Tax	62	25	25
Intergovernmental Revenues	16,763	16,000	16,000
Property Revenues	112,675	10,000	10,000
Library Reimbursements	72,475	67,700	67,700
In Lieu of Taxes (IRB)			
Interest on Idle Funds	0	47,000	47,000
Neighborhood Revitalization Rebate	-11,059	-10,862	-9,360
Miscellaneous	6,112		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,817,790**	**1,962,266**	**1,159,015**
Resources Available:	**2,152,881**	**2,355,220**	**1,437,694**

City of Marion 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Parks			
Personal	52,972	60,000	60,000
Contractual	0	5,824	5,824
Commodities	22,299	15,944	15,944
Capital Outlay	717	29,460	29,460
Transfer Out	0	5,000	5,000
Reimbursements	0	5,000	5,000
Total	**75,988**	**121,228**	**121,228**
Court			
Personal	12,957	22,594	22,594
Contractual	160	350	350
Commodities	3,023	1,260	1,260
Capital Outlay	0	1,500	1,500
Total	**16,140**	**25,704**	**25,704**
Streets/Alleys			
Personal	113,773	145,572	145,572
Contractual	0	0	0
Commodities	87,177	123,700	123,700
Capital Outlay	26,064	89,900	89,900
Transfer Out	0	20,000	20,000
Total	**227,014**	**379,172**	**379,172**
Swimming Pool			
Personal	36,000	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**36,000**	**0**	**0**
Industrial Development			
Personal	7,692	0	0
Contractual	15,870	0	0
Commodities	31,632	0	0
Taxes	293	0	0
Total	**55,487**	**0**	**0**
Planning			
Personal	5,261	0	0
Contractual	0	3,500	3,500
Commodities	758	1,300	1,300
Capital Outlay	0	200	200
Total	**6,019**	**5,000**	**5,000**
Juvenile Intake			
Personal	0	0	0
Contractual	0	0	0
Commodities	533	1,650	1,650
Capital Outlay	0	0	0
Total	**533**	**1,650**	**1,650**
Page Total	**417,181**	**532,754**	**532,754**

(Note: Should agree with general sub-totals.)

City of Marion

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,152,881	2,355,220	1,437,694
Expenditures:			
General Administrative	330,992	324,359	324,359
Housing	77,283	74,285	74,285
Cemetery	94,525	104,575	104,575
City Building	29,563	23,148	23,148
Flood Control	4,846	13,350	13,350
Fire	58,298	59,677	59,677
Library Program	75,932	105,979	105,979
Museum	42,307	37,750	37,750
Parks	75,988	121,228	121,228
Court	16,140	25,704	25,704
Streets/Alleys	227,014	379,172	379,172
Swimming Pool	36,000	0	0
Industrial Development	55,487	0	0
Planning	6,019	5,000	5,000
Juvenile Intake	533	1,650	1,650
Police	354,568	496,008	496,008
Airport	28,379	35,565	35,565
Baseball Complex	2,126	0	0
Recreation	95,479	88,893	88,893
Sub-Total detail page	1,611,479	1,896,343	1,896,343
Sales Tax	48,448	63,000	63,000
Community Enrichment	0	102,198	102,198
Lease Purchase	100,000	0	0
Transfer to Equipment Reserve	0	15,000	15,000
Cash Reserve (2026 column)			250,702
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,759,927**	**2,076,541**	**2,327,243**
Unencumbered Cash Balance Dec 31	392,954	278,679	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,256,953	2,209,275	2,327,243
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,327,243
		Tax Required	889,549
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	889,549

No assurance is provided.

City of Marion 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administrative			
Personal	180,869	238,359	238,359
Contractual	42,774	35,000	35,000
Commodities	94,402	46,000	46,000
Capital Outlay	9	0	0
Transfer Out	0	5,000	5,000
Reimbursements	12,938	0	0
Total	**330,992**	**324,359**	**324,359**
Housing			
Personal	77,283	74,285	74,285
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**77,283**	**74,285**	**74,285**
Cemetery			
Personal	76,209	77,875	77,875
Contractual	0	0	0
Commodities	17,667	10,500	10,500
Capital Outlay	649	11,200	11,200
Transfer Out	0	5,000	5,000
Total	**94,525**	**104,575**	**104,575**
City Building			
Personal	4,613	4,500	4,500
Contractual	0	0	0
Commodities	24,950	18,648	18,648
Capital Outlay	0	0	0
Total	**29,563**	**23,148**	**23,148**
Flood Control			
Personal	0	0	0
Contractual	0	0	0
Commodities	2,512	9,250	9,250
Capital Outlay	2,334	4,100	4,100
Total	**4,846**	**13,350**	**13,350**
Fire			
Personal	23,001	23,177	23,177
Contractual	0	0	0
Commodities	26,002	25,000	25,000
Capital Outlay	9,295	6,500	6,500
Transfer Out	0	5,000	5,000
Total	**58,298**	**59,677**	**59,677**
Library Program			
Personal	67,586	105,979	105,979
Contractual	0	0	0
Commodities	8,346	0	0
Capital Outlay	0	0	0
Total	**75,932**	**105,979**	**105,979**
Museum			
Personal	7,048	16,500	16,500
Contractual	0	0	0
Commodities	35,259	21,000	21,000
Capital Outlay	0	250	250
Total	**42,307**	**37,750**	**37,750**
Page Total	**713,746**	**743,123**	**743,123**

(Note: Should agree with general sub-totals.)

City of Marion 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Police			
Personal	297,124	371,358	371,358
Contractual	22,297	67,000	67,000
Commodities	23,495	47,650	47,650
Capital Outlay	2,212	0	0
Transfer Out	0	5,000	5,000
Car Expense	9,440	5,000	5,000
Total	**354,568**	**496,008**	**496,008**
Airport			
Personal	0	0	0
Contractual	13,109	0	0
Commodities	15,270	20,565	20,565
Capital Outlay	0	15,000	15,000
Total	**28,379**	**35,565**	**35,565**
Baseball Complex			
Personal	0	0	0
Contractual	0	0	0
Commodities	2,126	0	0
Capital Outlay	0	0	0
Total	**2,126**	**0**	**0**
Recreation			
Personal	93,838	83,463	83,463
Contractual	275	2,500	2,500
Commodities	1,366	2,930	2,930
Capital Outlay	0	0	0
Total	**95,479**	**88,893**	**88,893**
Page Total	**480,552**	**620,466**	**620,466**

(Note: Should agree with general sub-totals.)

Total - Page 7b	713,746	743,123	743,123
Total - Page 7c	417,181	532,754	532,754
Total - Page 7d	480,552	620,466	620,466
Total Detail Expenditures**	**1,611,479**	**1,896,343**	**1,896,343**

City of Marion 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,100	8,021	11,485
Receipts:			
Ad Valorem Tax	23,214	26,119	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,684	948	
Motor Vehicle Tax	8,605	3,052	3,228
Recreational Vehicle Tax	195	67	69
16/20M Vehicle Tax	92	33	41
Commercial Vehicle Tax	226	75	85
Watercraft Tax	30	9	16
Transfer from Special Highway Fund	5,000	40,000	40,000
Transfer from Utility Fund	150,000	150,000	150,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-340	-334	-304
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**188,706**	**219,969**	**193,135**
Resources Available:	**229,806**	**227,990**	**204,620**
Expenditures:			
Principal Payments	170,000	170,000	185,000
Interest Payments	51,785	46,505	41,225
Cash Reserve (2026 column)			7,273
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**221,785**	**216,505**	**233,498**
Unencumbered Cash Balance Dec 31	8,021	11,485	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	266,523	262,430	233,498
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	233,498
		Tax Required	28,878
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	28,878

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,223	3,223	0
Receipts:			
Ad Valorem Tax	88,723	93,449	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,615	0	
Motor Vehicle Tax	12,463	11,652	11,549
Recreational Vehicle Tax	279	258	247
16/20M Vehicle Tax	143	125	146
Commercial Vehicle Tax	323	286	303
Watercraft Tax	43	36	58
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,298	-1,274	-1,087
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**103,291**	**104,532**	**11,216**
Resources Available:	**106,514**	**107,755**	**11,216**
Expenditures:			
Appropriation to Library Board	103,291	107,755	114,532
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**103,291**	**107,755**	**114,532**
Unencumbered Cash Balance Dec 31	3,223	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	103,374	117,591	114,532
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,532
		Tax Required	103,316
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	103,316

No assurance is provided.

City of Marion 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	102,519	72,374	37,574
Receipts:			
State of Kansas Gas Tax	52,020	48,200	48,200
County Transfers Gas	0	0	0
Special Assessments - Streets	6,435	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,455**	**48,200**	**48,200**
Resources Available:	**160,974**	**120,574**	**85,774**
Expenditures:			
Transfer toDebt Service	5,000	40,000	40,000
Transfer to Capital Improvements	0	43,000	45,000
Capital Outlay	83,600	0	0
Cash Reserve (2026 column)			774
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,600**	**83,000**	**85,774**
Unencumbered Cash Balance Dec 31	72,374	37,574	0
2024/2025/2026 Budget Authority Amount:	95,674	113,619	85,774

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,339	12,380	9,427
Receipts:			
Liquor Tax - State of Kansas	1,041	2,047	1,204
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,041**	**2,047**	**1,204**
Resources Available:	**12,380**	**14,427**	**10,631**
Expenditures:			
Commodities	0	5,000	10,631
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**10,631**
Unencumbered Cash Balance Dec 31	12,380	9,427	0
2024/2025/2026 Budget Authority Amount:	3,695	15,433	10,631

No assurance is provided.

City of Marion 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserves**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,543	5,372	196,035
Receipts:			
Township Reimbursement	0	0	0
Transfer from General	0	15,000	15,000
YE Transfer from Fire (General)	0	5,000	5,000
YE Transfer from S&A (General)	0	20,000	20,000
YE Transfer from Admin (General)	0	5,000	5,000
YE Transfer from Police (General)	0	5,000	5,000
YE Transfer from Park (General)	0	5,000	5,000
YE Transfer from Cemetery (General)	0	5,000	5,000
Transfer from Utility	93,000	173,000	173,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,000**	**233,000**	**233,000**
Resources Available:	**119,543**	**238,372**	**429,035**
Expenditures:			
Capital Outlay for Equipment	114,171	0	0
Bucket Truck Lease Payment	0	42,337	44,766
Cash Reserve (2026 column)			384,269
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**114,171**	**42,337**	**429,035**
Unencumbered Cash Balance Dec 31	5,372	196,035	0
2024/2025/2026 Budget Authority Amount:	216,514	402,543	429,035

Adopted Budget

Land Bank	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,081	4,081	3,731
Receipts:			
Property Sales	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**1,000**	**1,000**
Resources Available:	**4,081**	**5,081**	**4,731**
Expenditures:			
House Demo	0	0	0
Legal Publications	0	100	100
Operations & Maintenance	0	1,000	1,000
Professional Services	0	100	100
Legal & Filing Fees	0	150	150
Cash Reserve (2026 column)			3,381
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,350**	**4,731**
Unencumbered Cash Balance Dec 31	4,081	3,731	0
2024/2025/2026 Budget Authority Amount:	4,731	4,731	4,731

No assurance is provided.

City of Marion 2026

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,642,459	1,137,124	305,958
Receipts:			
Electric	2,370,025	2,663,041	2,663,041
Refuse	174,965	171,963	171,963
Sewer	309,959	314,263	314,263
Water	764,342	732,124	732,124
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,619,291**	**3,881,391**	**3,881,391**
Resources Available:	**5,261,750**	**5,018,515**	**4,187,349**
Expenditures:			
Electrical	695,861	609,141	609,141
KPP Power Purchases	1,423,494	1,750,000	1,750,000
12.5 KPP Voltage Upgrade Charges	346,645	217,288	217,038
Refuse	172,899	166,622	166,622
Sewer	174,025	237,676	237,676
Water	714,285	589,414	589,948
Water Loans	194,417	194,416	193,882
Operating Transfers -			
Transfer to General Fund	0	420,000	420,000
Transfer to Debt Service Fund	150,000	150,000	150,000
Transfer to Equipment Reserve Fund	93,000	173,000	173,000
Transfer to Capital Improvement	160,000	205,000	205,000
Cash Reserve (2026 column)			-524,958
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,124,626**	**4,712,557**	**4,187,349**
Unencumbered Cash Balance Dec 31	1,137,124	305,958	0
2024/2025/2026 Budget Authority Amount	5,026,446	4,813,081	4,187,349

Adopted Budget

Capital Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,169	14,511	150,011
Receipts:			
KDOT Grant	0	9,000	9,000
KHRC Grant	0	75,000	75,000
Transfer from Special Highway	0	45,000	45,000
KDHE Loan proceeds-Water Plant	0	0	1,200,000
Transfer from Utility	160,000	205,000	205,000
Memorials/Fed Project Grants	1,396	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**161,396**	**334,000**	**1,534,000**
Resources Available:	**215,565**	**348,511**	**1,684,011**
Expenditures:			
ARPA-SLFRF Water Tower Project	134,600	0	0
KHRC Buyers Assistance Program	0	75,000	75,000
Streets Projects	0	100,000	100,000
KDOT Aviation	0	11,500	11,500
Capial Outlay Projects - Memorials	50,166	12,000	12,000
KDHE Loan proceeds-Water Plant	0	0	1,200,000
Locust Drain Project	16,288	0	0
Cash Reserve (2026 column)			285,511
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**201,054**	**198,500**	**1,684,011**
Unencumbered Cash Balance Dec 31	14,511	150,011	0
2024/2025/2026 Budget Authority Amount	1,534,102	1,589,069	1,684,011

No assurance is provided.

City of Marion 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,946	43,593	36,193
Receipts:			
VIN Inspections	16,840	15,000	15,000
SPV Permits	2,295	3,300	3,300
Tech Fees	517	1,000	1,000
Forfeited Property	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,652**	**19,300**	**19,300**
Resources Available:	**46,598**	**62,893**	**55,493**
Expenditures:			
Equipment - VIN Fund	2,010	25,000	25,000
VIN Inspections Books	0	1,500	1,500
SPV Fund Expenses	0	200	200
Commodities	995	0	0
Cash Reserve (2026 column)			28,793
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,005**	**26,700**	**55,493**
Unencumbered Cash Balance Dec 31	43,593	36,193	0
2024/2025/2026 Budget Authority Amount:	37,139	38,846	55,493

Adopted Budget

Industrial Promotion	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	215,275
Receipts:			
Sales Tax Collections	0	248,900	248,900
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**248,900**	**248,900**
Resources Available:	**0**	**248,900**	**464,175**
Expenditures:			
Personal	0	33,625	33,625
Contractual	0	0	0
Commodities	0	0	0
Taxes	0	0	0
Cash Reserve (2026 column)			430,550
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**33,625**	**464,175**
Unencumbered Cash Balance Dec 31	0	215,275	0
2024/2025/2026 Budget Authority Amount:	0	248,900	464,175

No assurance is provided.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Marion

will meet on September 2nd, 2025 at 5:00 Pm at City Hall - 203 N. 3rd St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall - 203 N. 3rd St 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	1,759,927	65.139	2,076,54	61.577	2,327,243	889,549	61.577
Debt Service	221,785	2.001	216,505	1.999	233,498	28,878	1.999
Library	103,291	7.643	107,755	7.152	114,533	103,316	7.152
Special Highway	88,600		83,000		85,774		
Special Parks			5,000		10,631		
Equipment Reserves	114,171		42,337		429,035		
Land Bank			1,350		4,731		
Utility Fund	4,124,626		4,712,557		4,187,349		
Capital Improvement	201,054		198,500		1,684,011		
Special Law Enforcement	3,005		26,700		55,493		
Industrial Promotion			33,625		464,175		
Totals	6,616,459	74.783	7,503,870	70.728	9,596,473	1,021,743	70.728
						*Revenue Neutral Rate***	*63.967*
Less: Transfers	408,000		1,091,000		1,093,000		
Net Expenditure	6,208,459		6,412,870		8,503,473		
Total Tax Levied	889,359		924,091		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	11,892,223		13,065,22		14,446,09		

61,564
1,998
7,150
70,712

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,640,000	1,480,000	1,310,000
Revenue Bonds	0	0	0
Other	3,348,329	3,069,937	2,789,043
Lease Purchase Principal	2,867,750	2,854,157	3,739,661
Total	7,856,079	7,404,094	7,838,704

*Tax rates are expressed in mills

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

Janet Robinson
Official Title: City Clerk

No assurance is provided.

First published Aug. 20, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Marion, Kansas

will meet on September 2nd, 2025 at 5:00 Pm at City Hall - 203 N. 3rd St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall - 203 N. 3rd St 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 2025		Proposed Budget 2026		
Fund	Expend-itures	Actual Tax Rate*	Expend-itures	Actual Tax Rate*	Budget Authority for Expend-itures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,759,927	65.139	2,076,541	61.577	2,327,243	889,549	61.577
Debt Service	221,785	2.001	216,505	1.999	233,498	28,878	1.999
Library	103,291	7.643	107,755	7.152	114,532	103,316	7.152
Special Highway	88,600		83,000		85,774		
Special Parks			5,000		10,631		
Equipment Reserves	114,171		42,337		429,035		
Land Bank			1,350		4,731		
Utility Fund	4,124,626		4,712,557		4,187,349		
Capital Improvement	201,054		198,500		1,684,011		
Special Law Enforce-ment	3,005		26,700		55,493		
Industrial Promotion			33,625		464,175		
Totals	6,616,459	74.783	7,503,870	70.728	9,596,472	1,021,743	70.728
					*Revenue Neutral Rate***		*63.967*
Less: Transfers	408,000		1,091,000		1,093,000		
Net Expenditure	6,208,459		6,412,870		8,503,472		
Total Tax Levied	889,359		924,091				
Assessed Valuation:	11,892,223		13,065,22		14,446,091		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	1,640,000		1,480,000		1,310,000		
Revenue Bonds	0		0		0		
Other	3,348,329		3,069,937		2,789,043		
Lease Purchase Principal	2,867,750		2,854,157		3,739,661		
Total	7,856,079		7,404,094		7,838,704		

*Tax rates are expressed in mills.

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

Janet Robinson, City Clerk

M-49-2828

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF MARION HEREBY NOTIFIES THE COUNTY CLERK OF INTENT REGARDING THE REVENUE NEUTRAL RATE;

__x__ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 70.728

Our proposed ad valorem tax (dollar amount) is: $1,021,736.69

The date of our hearing (between August 20 and September 20) is:
September 2nd, 2025

The time of our hearing is: 5:00 p.m.

The location of our hearing is:

Community Center, Lower Level, 203 N. 3rd., Marion, KS 66861.

____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

The date of our hearing (on or before September 20) is: _____

The time of our hearing is: _____

The location of our hearing is: _____

_____

Signed by: Tara Robinson Date: 7/7, 2025.

Title: City Clerk
(Clerk or Officer of Governing Body)

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

ROLL CALL VOTE

A Roll Call Vote of the City of Marion, Kansas to Levy a Property Tax Exceed Rate

Hearing to Exceed Revenue Neutral Rate on September 2nd
RESOLUTION 25-07

	No	Yes	
T. Baxa		X	
K. Burkholder		X	
Mayor Michael Powers		X	
Zach Collett		X	
Amy Smith		X	

Janet Robinson

Janet Robinson, City Clerk

Resolution No. 25-07

A RESOLUTION OF THE CITY OF MARION, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Marion was calculated as 63.967 mills by the Marion County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 2nd, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Marion, 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 MARION:

The City of MARION shall levy a property tax rate exceeding the Revenue Neutral Rate of 70.728 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 2nd day of September, 2025 and SIGNED by the Mayor.

Mayor, Michael Powers

Attested:

City Clerk, Janet Robinson

First published Aug. 20, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Marion, Kansas

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BUDGET SUMMARY

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General	1,759,927	65.139	2,076,541	61.577	2,327,243	889,549	61.577
Debt Service	221,785	2.001	216,505	1.999	233,498	28,878	1.999
Library	103,291	7.643	107,755	7.152	114,532	103,316	7.152
Special Highway	88,600		83,000		85,774		
Special Parks			5,000		10,631		
Equipment Reserves	114,171		42,337		429,035		
Land Bank			1,350		4,731		
Utility Fund	4,124,626		4,712,557		4,187,349		
Capital Improvement	201,054		198,500		1,684,011		
Special Law Enforce-ment	3,005		26,700		55,493		
Industrial Promotion			33,625		464,175		
Totals	6,616,459	74.783	7,503,870	70.728	9,596,472	1,021,743	70.728
						*Revenue Neutral Rate***	*63.967*
Less: Transfers	408,000		1,091,000	1	1,093,000		
Net Expenditure	6,208,459		6,412,870		8,503,472		
Total Tax Levied	889,359		924,091				
Assessed Valuation:	11,892,223		13,065,22		14,446,091		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	1,640,000	1,480,000	1,310,000
Revenue Bonds	0	0	0
Other	3,348,329	3,069,937	2,789,043
Lease Purchase Principal	2,867,750	2,854,157	3,739,661
Total	7,856,079	7,404,094	7,838,704

*Tax rates are expressed in mills.

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

Janet Robinson, City Clerk

M-49-2828

Revenue Neutral Rate as defined by KSA 79-2988

Mark Heiser

M-49-2

First published Aug. 20, 2025, in the Marion County Record, Marion, Kansas (1t)

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Special Highway	88,600		83,000		85,774		
Special Parks			5,000		10,631		
Equipment Reserves	114,171		42,337		429,035		
Land Bank			1,350		4,731		
Utility Fund	4,124,626		4,712,557		4,187,349		
Capital Improvement	201,054		198,500		1,684,011		
Special Law Enforce-ment	3,005		26,700		55,493		
Industrial Promotion			33,625		464,175		
Totals	6,616,459	74.783	7,503,870	70.728	9,596,472	1,021,743	70.728
						*Revenue Neutral Rate***	63.967
Less: Transfers	408,000		1,091,000		1,093,000		
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Total Tax Levied	889,359		924,091				
Assessed Valuation:	11,892,223		13,065,22		14,446,091		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	1,640,000	1,480,000	1,310,000
Revenue Bonds	0	0	0
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***Revenue Neutral Rate as defined by KSA 79-2988*

Janet Robinson, City Clerk

M-49-2828

