State of Kansas
Special District

CERTIFICATE

2026

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

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)
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	99,948	88,147	4.339
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	99,948	88,147	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

20,314,818

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.339
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kenneth L Kickhaefer, CPA
Kickhaefer & Buessing, PA
Address:
1100 Broadway
Marysville, KS 66508
Email:
ken@kickhaefer.net

Attest: 10-1, 2025

Sandra K Wilson
County Clerk

Governing Body

CPA Summary

Fire District #5
Marshall 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	88,117	2,231	29	686	130	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	88,117	2,231	29	686	130	1

County Treas Motor Vehicle Estimate 2,231

County Treas Recreational Vehicle Estimate 29

County Treas 16/20M Vehicle Estimate 686

County Treas Commercial Vehicle Tax Estimate 130

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02532

RVT Factor 0.00033

16/20M Factor 0.00779

Comm Veh Facto 0.00148

Watercraft Facto: 0.00001

2026

Fire District #5
Marshall County

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	New Equipment	18,000	12,000	30,000	KSA 19-3612c
	Totals	18,000	12,000	30,000	
	Adjustments*				
	Adjusted Totals	18,000	12,000	30,000	

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

Fire District #5
Marshall 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:										
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, 2025	Payments Due 2025	Payments Due 2026
6 Bay Firehouse	2/24/2011	180	5.70	295,000	41,868	29,507	14,768
			Total	**295,000**	**41,868**	**29,507**	**14,768**

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

Fire District #5
Marshall 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	3,364	614	11,291
Receipts:			
Ad Valorem Tax	87,685	88,117	xxxxxxxxxxxxxxxx
Delinquent Tax	265	500	
Motor Vehicle Tax	2,241	2,151	2,231
Recreational Vehicle Tax	40	42	29
16/20M Vehicle Tax	478	486	686
Commercial Vehicle Tax	125	84	130
Watercraft Tax		4	1
In Lieu of Taxes			
Interest on Idle Funds	38		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	90,872	91,384	3,077
Resources Available:	94,236	91,998	14,368
Expenditures:			
Labor	6,115	6,000	7,000
Supplies	3,397	3,000	3,500
Utilities	6,822	6,500	7,000
Equipment Purchased	2,872	2,500	3,000
Repairs	10,629	5,000	12,000
Fuel	635	550	750
Insurance	15,645	15,650	16,000
Lease Purchase Payments	29,507	29,507	14,768
Ttansfer to New Equipment Fund	18,000	12,000	30,000
Cash Reserve (2026 column)			5,930
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	93,622	80,707	99,948
Unencumbered Cash Balance Dec 31	614	11,291	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	107,356	106,880	99,948
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,948
		Tax Required	85,580
	Delinquent Comp Rate:	3.0%	2,567
		Amount of 2025 Ad Valorem Tax	88,147

CPA Summary

Fire District #5

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

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	88,298	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		88,298
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tran-Gen Fund	18,000									
Interest	81									
Total Receipts	18,081	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,081
Resources Available:	106,379	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	106,379
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	3,141									
Bunker Gear	9,968									
Total Expenditures	13,109	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	13,109
Cash Balance Dec 31	93,270	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	93,270 **
										93,270 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District 2026

The governing body of

Fire District #5

Marshall County

will meet on August 7, 2025 at 7:30 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 66508 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 2025		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	93,622	4.177	80,707	4.144	99,948	88,147	4.339
Debt Service							
Non-Budgeted Funds	13,109						
Totals	106,731	4.177	80,707	4.144	99,948	88,147	4.339
						*Revenue Neutral Rate***	*4.339*
Less: Transfers	18,000		12,000		30,000		
Net Expenditures	88,731		68,707		69,948		
Total Tax Levied	88,117		88,117		xxxxxxxxxxxxxxx		
Assessed Valuation	21,098,623		21,268,651		20,313,693		

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.	0	0	41,868
Total	0	0	41,868

*Tax rates are expressed in mills.

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

Nick Kosar
Treasurer

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Marysville Advocate, a newspaper printed and published in the City of Marysville, County of Marshall, State of Kansas, and that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:
Jul. 24, 2025

NOTICE ID: dFidy2sgJ2KzoSZCDZ9x
NOTICE NAME: Fire District #5
Publication Fee: 73.90

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Anjana Bhadoriya

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 07/25/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105

004616 2 18 33 **********AUTO**ALL FOR AADC 640
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186

004616

BUDGET HEARING

NOTICE OF BUDGET HEARING

State of Kansas
Special District

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Marshall County
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Nick Koser
Treasurer

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(First published in The Marysville Advocate on Thursday, Jul 24, 2025)