State of Kansas
Special District

# CERTIFICATE

2026

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
**Fire District #8**

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 | 38,000 | 36,167 | 2.567 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 38,000 | 36,167 | |
| Budget Hearing Notice | | 7 | | | |
| Combined Rate - Budget Hearing Notice | | 7 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

| |
|---|
| 14,087,002 |
| Nov. 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 1.562 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:

Address:

Email:

Attest: 10-1, 2025

County Clerk

Governing Body

**CPA Summary**

Fire District #8
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 | 21,996 | 1,116 | 12 | 461 | 80 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 21,996 | 1,116 | 12 | 461 | 80 | 0 |

County Treas Motor Vehicle Estimate 1,116

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 461

County Treas Commercial Vehicle Tax Estimate 80

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05074

RVT Factor 0.00055

16/20M Factor 0.02096

Comm Veh Facto 0.00364

Watercraft Facto 0.00000

2026

Fire District #8
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 Fund | New Equipment | 16,492 | | | 19-3612c |
| | | | | | |
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| | | | | | |
| | **Totals** | 16,492 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 16,492 | 0 | 0 | |

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

Fire District #8
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 |
|---|---|---|---|---|---|---|---|
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

Fire District #8
Marshall County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2026

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 509 | 485 | 164 |
| Receipts: | | | |
| Ad Valorem Tax | 22,043 | 21,996 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 1,098 | 1,020 | 1,116 |
| Recreational Vehicle Tax | 14 | 20 | 12 |
| 16/20M Vehicle Tax | 471 | 431 | 461 |
| Commercial Vehicle Tax | | 59 | 80 |
| Watercraft Tax | | 3 | 0 |
| In Lieu of Taxes | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **23,626** | **23,529** | **1,669** |
| **Resources Available:** | **24,135** | **24,014** | **1,833** |
| Expenditures: | | | |
| Fuel | 1,223 | | |
| Insurance | 3,785 | | |
| Contractual | 1,204 | | |
| Repairs | 946 | | |
| Transfer to New Equipment | 16,492 | | |
| Operating Expenses | | 23,850 | 38,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **23,650** | **23,850** | **38,000** |
| Unencumbered Cash Balance Dec 31 | 485 | 164 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 23,650 | 23,850 | 38,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 38,000 |
| | | Tax Required | 36,167 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 36,167 |

**CPA Summary**

Fire District #8

## NON-BUDGETED FUNDS

2026

*(Only the actual budget year for 2024 is reported)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Equipment** | | | **0** | | **0** | | **0** | | **0** | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 61,535 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 61,535 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer from General | 16,492 | | | | | | | | | |
| Interest | 379 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 16,871 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 16,871 |
| Resources Available: | 78,406 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 78,406 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 78,406 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 78,406 ** |
| | | | | | | | | | | 78,406 ** |

** Note: These two block figures should agree.

**CPA Summary**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

State of Kansas
2026 Special District

The governing body of

**Fire District #8**

Marshall County

will meet on August 25, 2025 at 8:00 p.m. at Axtell Fire House, 306 Maple St. Axtell 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 413 Maple St. Axtell, KS 66403 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 202 | | 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 | 23,650 | 1.458 | 23,850 | 1.501 | 38,000 | 36,167 | 2.567 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 23,650 | 1.458 | 23,850 | 1.501 | 38,000 | 36,167 | 2.567 |
| | | | | | | *Revenue Neutral Rate*** | *1.562* |
| Less: Transfers | 16,492 | | 0 | | 0 | | |
| Net Expenditures | 7,158 | | 23,850 | | 38,000 | | |
| Total Tax Levied | 22,014 | | 21,996 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 15,107,171 | | 14,662,882 | | 14,091,845 | | |

| 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 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

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

Kyle Winchell

# BUDGET HEARING

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

State of Kansas
2026 Special District

The governing body of
**Fire District #8**
Marshall County
will meet on August 25, 2025 at 8:00 p.m. at Axtell Fire House, 306 Maple St. Axtell 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 413 Maple St. Axtell, KS 66403 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 202 | | 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 | 23,650 | 1.458 | 23,850 | 1.501 | 38,000 | 36,167 | 2.567 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 23,650 | 1.458 | 23,850 | 1.501 | 38,000 | 36,167 | 2.567 |
| | | | | | | *Revenue Neutral Rate*** | *1.562* |
| Less: Transfers | 16,492 | | 0 | | 0 | | |
| Net Expenditures | 7,158 | | 23,850 | | 38,000 | | |
| Total Tax Levied | 22,014 | | 21,996 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 15,107,171 | | 14,662,882 | | 14,091,845 | | |

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 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

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

Kyle Winchell

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

Resolution No. 2025-R1

**A RESOLUTION OF THE FIRE DISTRICT NO. 8, AXTELL, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Fire District No. 8, Axtell, Ks was calculated as 1.562 mills by the Marshall County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Fire District No. 8, Axtell, KS will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on August 25, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Fire District No. 8, Axtell, KS, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE FIRE DISTRICT NO. 8, AXTELL, KS:**

The Fire District No. 8, Axtell, KS shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.567 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 25th day of August, 2025 and SIGNED by the Governing Body.

Fire chief

Assistant Chief

Attested: treas.

## Roll Call Vote

A Roll Call Vote of the Fire District #8, Axtell, KS To Levy a Property Tax Exceeding the Reve Rate

Hearing to Exceed Revenue Neutral Rate held on August 25, 2025

Resolution No. 2025-R1

| Governing Body Member | Yes | No |
|---|---|---|
| | | |
| Assistant Chief | ✓ | |
| Fire chief | ✓ | |
| | ✓ | |
| | ✓ | |
| | ✓ | |
| | ✓ | |
| | ✓ | |
| | ✓ | |
| | ✓ | |
| **TOTAL** | | |

Certified: Treas.

Column

See Proof on Next Page

**AFFIDAVIT OF PUBLICATION**

State of Florida, County of Orange, ss:

Edmar Corachia, 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:** Lha8RuDk2gtk8Twmt1tH
**NOTICE NAME:** Fire Dist #8
**Publication Fee:** 67.88

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

Edmar Corachia

(Signed)_____

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

**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

004391 2 19 47 **********AUTO**MIXED AADC 956
MARSHALL COUNTY COURTHOUSE
PO Box 149 1201 Broadway
Marysville KS 66508-1186





004391



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

# BUDGET HEARING

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

State of Kansas
2026 Special District

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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 23,650 | 1.458 | 23,850 | 1.501 | 38,000 | 36,167 | 2.567 |
| | | | | | | *Revenue Neutral Rate*** | 1.567 |
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| Total Tax Levied | 22,014 | | 21,996 | | xxxxxxxxxxxxxxxxx | | |
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*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Kyle Winckell

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