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 #3, 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	152,826	55,780	6.160
Debt Service	10-113				
Special Equipment		6	1,521		
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	154,347	55,780	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		9			Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 6.373

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

Mark Lockhart Pres.
Lyle M. Bentz Board Member
Mark Dean Treas.

Attest: 2022
County Clerk

Governing Body

No assurance is provided.

Marion County Fire District #3, 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	53,791	1,235	10	98	0	9
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	53,791	1,235	10	98	0	9

County Treas Motor Vehicle Estimate 1,235

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 98

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 9

MVT Factor 0.02296

RVT Factor 0.00019

16/20M Factor 0.00182

Comm Veh Factor 0.00000

Watercraft Factor 0.00017

No assurance is provided.

2023

Marion County Fire District #3, 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	-	500	500	Equip Reserve
	Totals	0	500	500	
	Adjustments*				
	Adjusted Totals	0	500	500	

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 #3, Kansas
Marion County

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:										
Marion National Bank	1/1/2022	2.09	125,000	125,000	12/1	12/1	2,391	19,994	2,195	20,190
Total G.O.				125,000			2,391	19,994	2,195	20,190
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**125,000**			**2,391**	**19,994**	**2,195**	**20,190**

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
None							
			Total	**0**	**0**	**0**	**0**

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 #3, Kansas
Marion County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	102,194	125,118	95,873
Receipts:			
Ad Valorem Tax	33,298	53,791	xxxxxxxxxxxxxxxxxx
Delinquent Tax	420	25	25
Motor Vehicle Tax	1,314	1,143	1,235
Recreational Vehicle Tax	10	9	10
16/20M Vehicle Tax	120	115	98
Commercial Vehicle Tax	0	0	0
Watercraft Tax	10	10	9
LAVTR	0	0	0
Grants/gifts	140,239	0	0
Interest on Idle Funds	-276	-238	-204
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**175,135**	**54,855**	**1,173**
Resources Available:	**277,329**	**179,973**	**97,046**
Expenditures:			
Building	132,863	45,000	45,000
Fire Runs and Supplies	9,415	10,000	13,000
Insurance	4,223	5,000	5,000
Real Estate purchase	5,172	0	0
Building Loan	0	23,000	23,000
Transfer to Special Equipment	0	500	500
Cash Forward (2023 column)			65,726
Miscellaneous	538	600	600
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**152,211**	**84,100**	**152,826**
Unencumbered Cash Balance Dec 31	125,118	95,873	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	127,189	178,066	152,826
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,826
See Tab A		Tax Required	55,780
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	55,780

No assurance is provided.

See Tab A

Marion County Fire District #3, Kansas
Marion County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Special Equipment			
Unencumbered Cash Balance Jan 1	521	521	1,021
Receipts:			
Trf From General Fund	0	500	500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts	**0**	**500**	**500**
Total Receipts	**521**	**1,021**	**1,521**
Resources Available:			
Expenditures:			
Capital Outlay	0	0	500
			1,021
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures	**0**	**0**	**1,521**
Total Expenditures	521	1,021	0
Unencumbered Cash Balance Dec 31	0	1,521	1,521
2021/2022/2023 Budget Authority Amount:			

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0		0	0
Unencumbered Cash Balance Jan 1			
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts	**0**	**0**	**0**
Total Receipts	**0**	**0**	**0**
Resources Available:			
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures	**0**	**0**	**0**
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:			

No assurance is provided.

2023

Marion County Fire District #3, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Firemens Relief		0		0		0		0		
Unencumbered Cash Balance Jan 1	22,695	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 22,695
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
St. of KS	2,237									
Total Receipts	2,237	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,237
Resources Available:	24,932	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	24,932
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Insurance	734									
Treasury bond	105									
Total Expenditures	839	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	839
Cash Balance Dec 31	24,093	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	24,093 **
										24,093 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
Secial District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

Marion County Fire District #3, Kansas

Marion County

will meet on August 20, 2022 at 7:30 PM at Fire Station, Ramona, KS 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 Fire Station, Ramona, KS 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	152,211	6.614	84,100	6.610	152,826	55,780	6.610
Debt Service							
					1,521		
Special Equipment							
Non-Budgeted Funds	839				154,347	55,780	6.610
Totals	153,050	6.614	84,100	6.610	*Revenue Neutral Rate***		*6.373*
			500		500		
Less: Transfers	0		83,600		153,847		
Net Expenditures	153,050		53,791		xxxxxxxxxxxxxxx		
Total Tax Levied	33,461		8,137,119		8,439,200		
Assessed Valuation	5,059,256						

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	125,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	125,000

*Tax rates are expressed in mills.

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

Mark Heiser
Sec/Treasurer

Marion County Fire District #3, Kansas

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	55,780	6.610	204
Debt Service			0
			0
			0
			0
			0
TOTAL	55,780	6.610	204

2022 July 1 Valuation: 8,439,200

Valuation Factor: 8,439.200

Neighborhood Revitalization Subj to Rebate: 30,925

Neighborhood Revitalization factor: 30.925

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

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 July 19, 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.

Resolution No. 1

A RESOLUTION OF THE Marion COUNTY FIRE DISTRICT # 3, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Fire District # 3 was calculated as 6.373 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Fire District # 3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8-20-22 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Fire District # 3, 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 # 3:

The Fire District # 3 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.610 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 20 day of 8-2022 (month and year) and SIGNED by the Board Members.

Attested:
Mark Lockhart Pres.
Board Member
Tyler Beintz Board Mem.
Board Member
Mark Heim - Sec-treas
Board Member

Marion Co. Fire #3, Kansas

Aug 20 - 2022

Fire Station - 7:30 p.m.

Present - Mark Heiser - Mark Lockhart - Tyler Bentz

Mark L. opened RNR Hearing Meeting

1 member of public present - Virginia Bentz

No comments presented

Assigned number to resolution

Tyler B. made a Motion to adopt the resolution to exceed the RNR.

Mark H. seconded motion

Mark L. yes

Mark H. yes

Tyler B. yes

Motion carried - 3 yes 0 - No

Signed resolution -

Tyler B. made motion to end meeting

Mark H. seconded

Mtg ended - 3 yes - 0 N - 7:40 p.m.

At 7:42 p.m

Mark L. opened Budget hearing

All three board members present

1 member of public present - Virginia B.

No comment presented

Tyler B. made a Motion to adopt the budget

Mark H. seconded motion

Motion carried - 3 yes 0 - No

Signed budget

Tyler B. made motion to end hearing

Mark H. seconded

Motion carried 3 yes 0 - No

Meeting Closed 7:50 p.m.

Next mtg Oct. 15 - 7:30 p.m.

First published July 27, 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 #3, Kansas

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	152,211	6.614	84,100	6.610	152,826	55,786	6.610
Debt Service							
Special Equipment					1,521		
Non-Budgeted Funds	839						
Totals	153,050	6.614	84,100	6.610	154,347	55,780	6.610
						*Revenue Neutral Rate***	6.373
Less: Transfers	0		500		500		
Net Expenditures	153,050		83,600		153,847		
Total Tax Levied	33,461		53,791				
Assessed Valuation	5,059,256		8,137,119		8,439,200		

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Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur.Princ.	0	0	0
Total	0	0	125,000

"*Tax rates are expressed in mills.

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

Mark Heiser

Sec/Treasurer

M-45-2253