MARION COUNTY, KS

2026 BUDGET



PRIOR YEAR LEVY RATE
72.907

REVENUE NEUTRAL

PROPOSED LEVY RATE
69.842

ESTIMATED VALUATION = 189,202,193
VALUE OF ONE MILL = 189,202
TOTAL BUDGET EXPENDITURES: $31,534,770
TOTAL TAXES LEVIED: $13,215,104

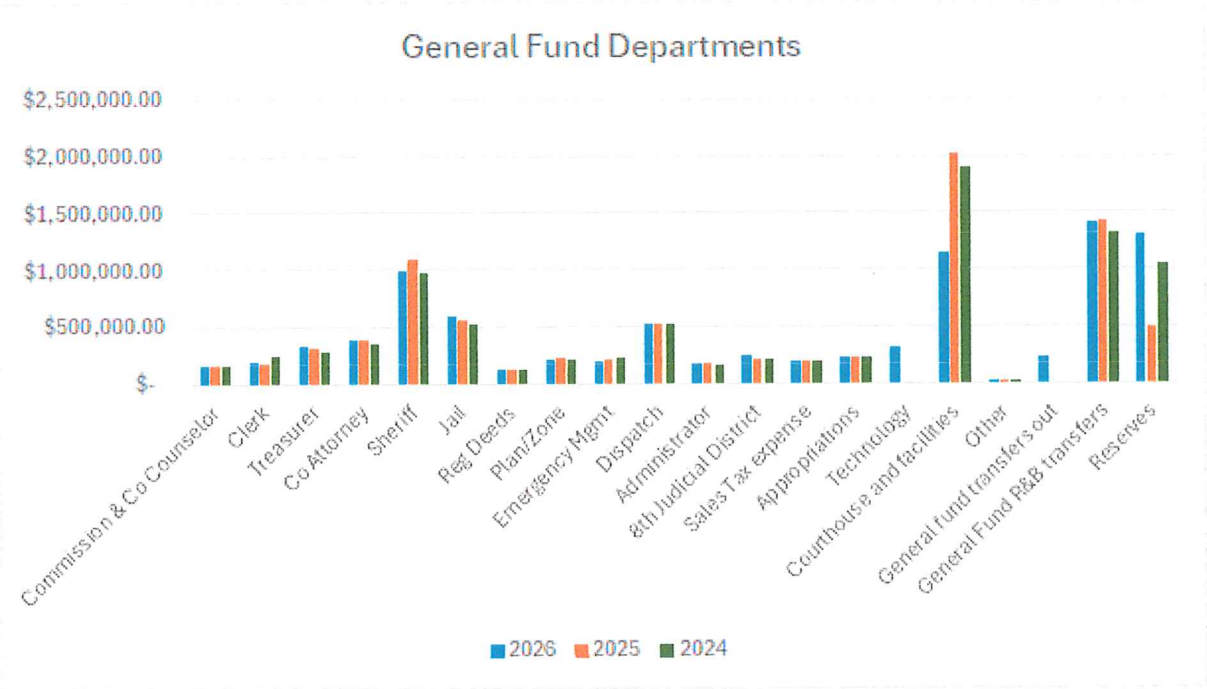
Three Year Comparison

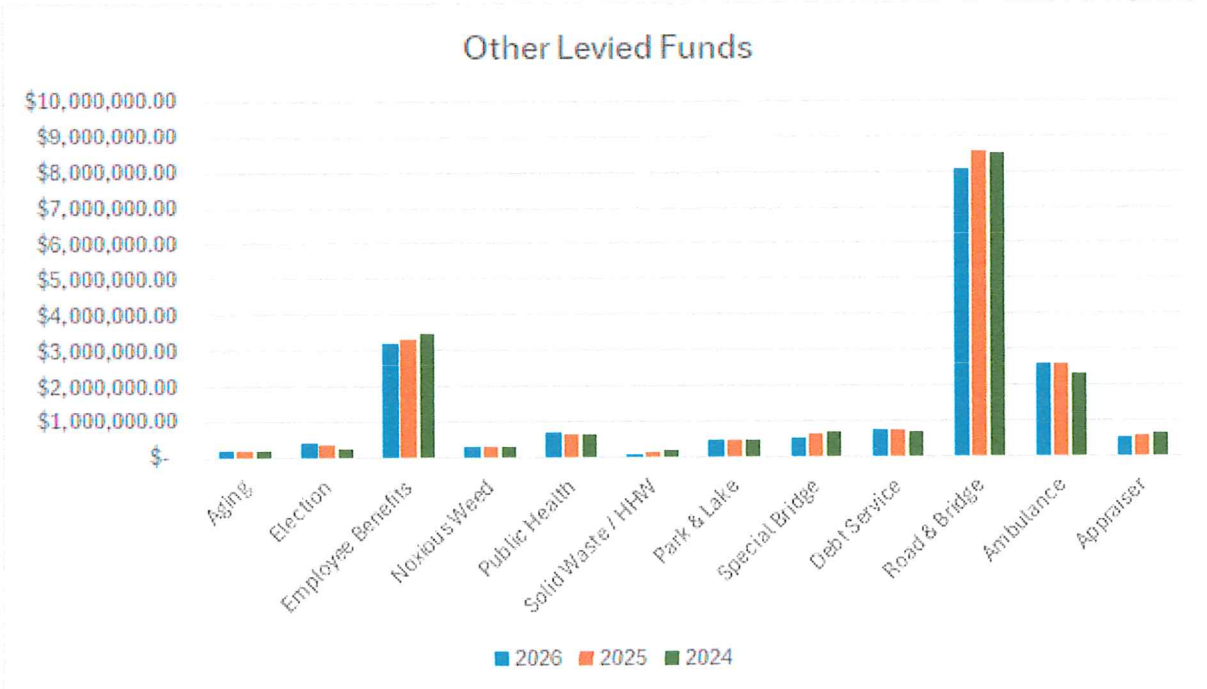
General Fund:	2026	2025	2024
Commission & Co Counselor	$ 156,690.00	$ 156,490.00	$ 155,280.00
Clerk	$ 186,410.00	$ 180,223.00	$ 245,462.00
Treasurer	$ 324,495.00	$ 309,890.00	$ 286,598.00
Co Attorney	$ 379,145.00	$ 386,645.00	$ 352,240.00
Sheriff	$ 987,436.00	$ 1,097,460.00	$ 970,435.00
Jail	$ 593,714.00	$ 562,978.00	$ 531,282.00
Reg Deeds	$ 123,000.00	$ 123,653.00	$ 118,386.00
Plan/Zone	$ 209,180.00	$ 221,911.00	$ 205,150.00
Emergency Mgmt	$ 186,242.00	$ 218,094.00	$ 234,844.00
Dispatch	$ 531,934.00	$ 522,434.00	$ 522,945.00
Administrator	$ 168,220.00	$ 168,564.00	$ 165,000.00
8th Judicial District	$ 252,895.00	$ 208,819.00	$ 205,184.00
Sales Tax expense	$ 190,000.00	$ 190,000.00	$ 190,000.00
Appropriations	$ 232,877.00	$ 232,877.00	$ 228,432.00
Technology	$ 318,753.00	included in courthouse	included in courthouse
Courthouse and facilities	$ 1,147,000.00	$ 2,025,753.00	$ 1,896,576.00
Other	$ 12,500.00	$ 12,500.00	$ 4,500.00
General fund transfers out	$ 220,000.00		
General Fund R&B transfers	$ 1,415,818.00	$ 1,420,809.00	$ 1,331,207.00
Reserves	$ 1,310,545.00	$ 496,693.00	$ 1,052,265.00
Total General Fund	$ 8,946,854.00	$ 8,535,793.00	$ 8,695,786.00

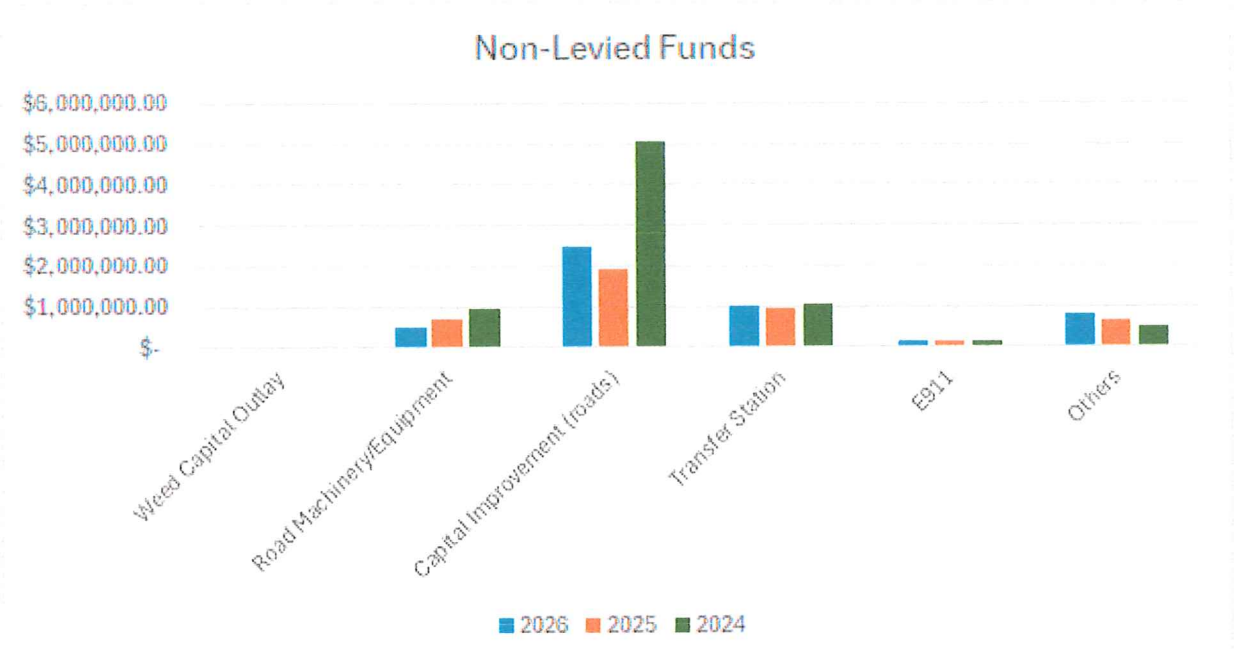
Other Tax Levied Funds	2026	2025	2024
Aging	$ 170,867.00	$ 170,245.00	$ 184,706.00
Election	$ 394,998.00	$ 327,658.00	$ 251,626.00
Employee Benefits	$ 3,213,237.00	$ 3,312,014.00	$ 3,479,219.00
Noxious Weed	$ 279,523.00	$ 312,069.00	$ 312,991.00
Public Health	$ 678,550.00	$ 618,283.00	$ 614,287.00
Solid Waste / HHW	$ 83,258.00	$ 117,969.00	$ 159,266.00
Park & Lake	$ 433,935.00	$ 455,712.00	$ 480,798.00
Special Bridge	$ 521,325.00	$ 608,388.00	$ 692,899.00
Debt Service	$ 715,803.00	$ 714,843.00	$ 709,202.00
Road & Bridge	$ 8,046,733.00	$ 8,577,508.00	$ 8,492,582.00
Ambulance	$ 2,570,988.00	$ 2,580,612.00	$ 2,282,334.00
Appraiser	$ 519,114.00	$ 580,562.00	$ 613,497.00

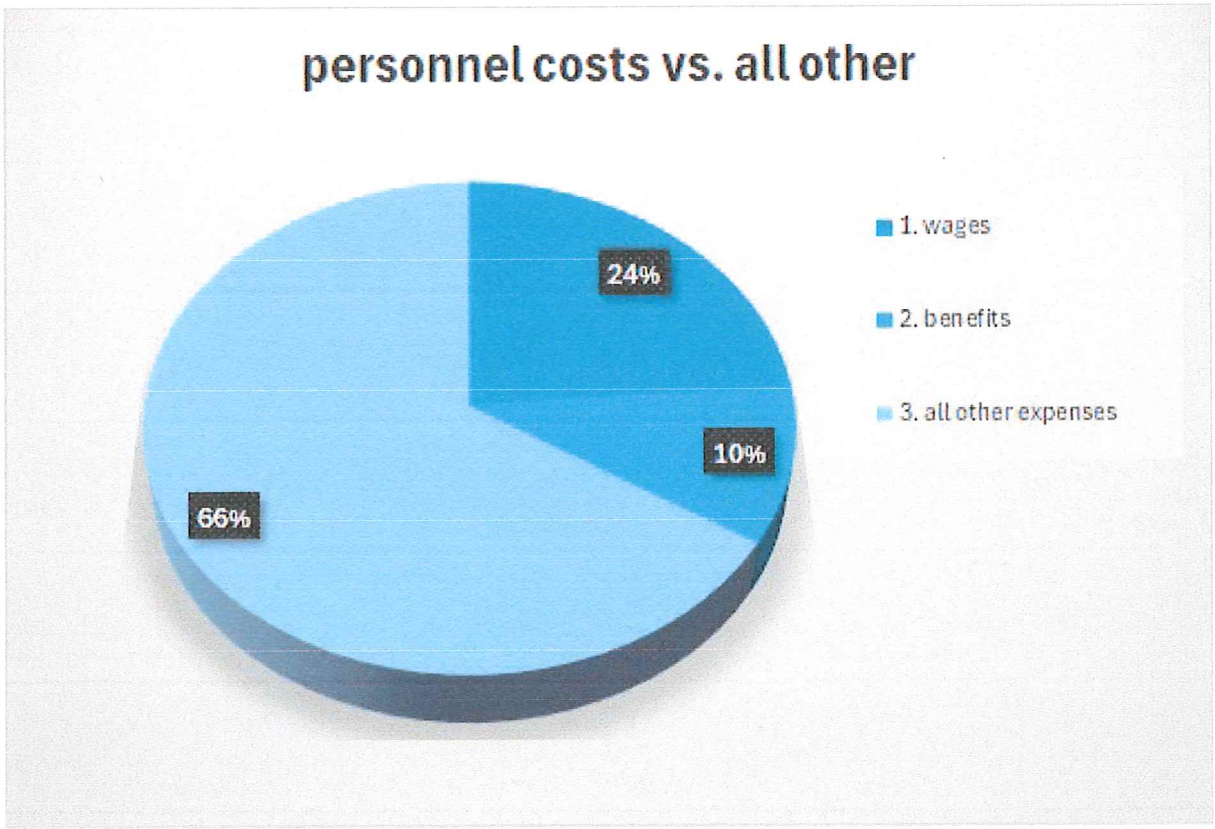
Non-levied Funds	2026	2025	2024
Weed Capital Outlay	$ 47,773.00	$ 36,848.00	$ 33,115.00
Road Machinery/Equipment	$ 507,878.00	$ 689,551.00	$ 938,259.00
Capital Improvement (roads)	$ 2,470,730.00	$ 1,935,039.00	$ 5,070,261.00
Transfer Station	$ 989,527.00	$ 967,612.00	$ 1,045,469.00
E911	$ 131,811.00	$ 116,849.00	$ 158,808.00
Others	$ 811,866.00	$ 633,757.00	$ 496,023.00

	2026	2025	2024
Total Budget	$ 31,538,822.00	$ 31,295,362.00	$ 34,715,176.00


General Fund Departments
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
Commission & Co Counselor
Clerk
Treasurer
Co Attorney
Sheriff
Jail
Reg Deeds
Plan/Zone
Emergency Mgmt
Dispatch
Administrator
8th Judicial District
Sales Tax expense
Appropriations
Technology
Courthouse and facilities
Other
General fund transfers out
General Fund R&B transfers
Reserves
2026
2025
2024


Other Levied Funds
$10,000,000.00
$9,000,000.00
$8,000,000.00
$7,000,000.00
$6,000,000.00
$5,000,000.00
$4,000,000.00
$3,000,000.00
$2,000,000.00
$1,000,000.00
$-
Aging
Election
Employee Benefits
Noxious Weed
Public Health
Solid Waste / HHW
Park & Lake
Special Bridge
Debt Service
Road & Bridge
Ambulance
Appraiser
2026
2025
2024


Non-Levied Funds
$6,000,000.00
$5,000,000.00
$4,000,000.00
$3,000,000.00
$2,000,000.00
$1,000,000.00
$-
Weed Capital Outlay
Road Machinery/Equipment
Capital Improvement (roads)
Transfer Station
E911
Others
2026
2025
2024


personnel costs vs. all other
24%
10%
66%
1. wages
2. benefits
3. all other expenses

State of Kansas
County

Marion County

2026

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Marion County
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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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 of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	8,946,854	3,811,584	20.154
Debt Service	10-113	7	715,803	618,596	3.270
Road & Bridge	68-5,101	8	8,046,733	4,382,017	23.170
Ambulance	63-6113	9	2,570,988	586,139	3.099
Appraiser	19-436	10	519,114	283,519	1.499
Aging	12-1680	11	170,867	116,832	.617
Election	25-2201	12	394,998	154,861	.818
Employee Benefits	12-16,102	13	3,213,237	2,487,346	13.152
Noxious Weed	2-1318	14	279,523	71,991	1.380
Health	65-204	15	678,550	267,339	1.413
Solid Waste	65-3410	16	83,258	7,095	.037
Park & Lake	79-1947	17	433,935	189,296	1.000
Special Bridge	68-1135	18	521,325	238,489	1.261
Noxious Weed Cap Outlay		19	47,773		
Reigster of Deeds Tech		19	34,190		
Sheriff's Drug Fund		20	16,892		
Special Alcohol & Drug		20	10,355		
E911		21	131,811		
Special R&B Equip		21	507,878		
Jail Bond & Interest		22			
Capital Improvement		22	2,470,730		
Risk Management Reserve		23	196,953		
Transfer Station		23	989,527		
Lake Patrol		24	98,281		
Co Clerk Tech Fund		24	5,429		
Co Treas Tech Fund		25	9,704		
Bait Shop		25	29,018		
Rescue Special Equipment		26	119,180		
Fleet		26	291,864		
Non-Budgeted Funds-A		27			
Non-Budgeted Funds-B		28			
Non-Budgeted Funds-C		29			
Non-Budgeted Funds-D		30			
Totals		xxxxxx	31,534,770	13,215,104	69.870
Budget Hearing Notice		31			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		32			

County Clerk's Use Only
189,122,243
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	69.842
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

State of Kansas
County

adopted by the Governing Body of Marion County, Kansas

Assisted by:

Tina Spencer, Co. Administrator

Address:

200 S. Third St., Suite 101

Marion, KS 66861

Email:

tspencer@marioncoks.net

Attest: Oct 24 2025

Ashley Herpich, County Clerk

Jonah Gehring, Chairman

Kent Becker, Member

Dave Crofoot, Member

Clarke Dirks, Member

Mike Beneke, Member

Marion County 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	3,874,934	266,581	5,125	17,632	15,537	2,727
Debt Service	606,851	41,749	803	2,761	2,433	427
Road & Bridge	4,461,887	306,963	5,904	20,303	17,890	3,139
Ambulance	831,085	57,176	1,100	3,782	3,332	585
Appraiser	295,503	20,330	391	1,345	1,185	208
Aging	104,055	7,159	138	473	417	73
Election	164,007	11,283	217	746	658	115
Employee Benefits	2,301,808	158,357	3,046	10,474	9,229	1,620
Noxious Weed	79,966	5,501	106	364	321	56
Health	105,504	7,258	140	480	423	74
Solid Waste	6,973	480	9	32	28	5
Park & Lake	126,695	8,716	168	576	508	89
Special Bridge	255,836	17,601	339	1,164	1,026	180
TOTAL	13,215,104	909,154	17,486	60,132	52,987	9,298

County Treas Motor Vehicle Estimate 909,154

County Treas Recreational Vehicle Estimate 17,486

County Treas 16/20M Vehicle Estimate 60,132

County Treas Commercial Vehicle Tax Estimate 52,987

County Treas Watercraft Tax Estimate 9,298

Motor Vehicle Factor 0.06880

Recreational Vehicle Factor 0.00132

16/20M Vehicle Factor 0.00455

Commercial Vehicle Factor 0.00401

Watercraft Factor 0.00070

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	Fleet	-	80,000	220,000	K.S.A. 19-119
General	Cap imp	1,268,763	996,182	1,084,222	K.S.A. 19-120
General RB Stax	Road & Bridge	-	397,752	331,596	K.S.A. 12-196
Road & Bridge	Sp Equip	350,000	500,000	500,000	K.S.A. 68-141g
Bait shop	Park	5,000	5,000	-	BoCC Approval
Ambulance	Fleet		-	15,000	K.S.A. 19-119
Ambulance	Rescue Sp equp	52,000	35,000	35,000	K.S.A. 12-110d
Appraiser	Fleet		10,000	10,000	K.S.A. 19-119
Aging	Fleet		-	8,500	K.S.A. 19-119
Noxious Weed	Weed Cap Outlay	10,000	10,000	20,000	K.S.A. 2-1318
General / Wind	Health Cap Proj	257,855	220,315		K.S.A. 19-120
ARPA	Health Cap Proj	906,185			BoCC Approval
LATCF	Health Cap Proj	50,000			BoCC Approval
Special Road & Bridge	Road & Bridge	11			K.S.A. 79-2958
Jail Bond & Interest	General	759			K.S.A. 10-117a
	Total	2900573	2254249	2224318	
	Adjustments*				
	Adjusted Totals	2900573	2254249	2224318	

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

State of Kansas
County
2026

Marion County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2022-A	6/30/2022	9/1/2031	3.00	5,000,000	4,020,000	3/1, 9/1	3/1, 9/1	120,600	525,000	104,850	540,000
Total G.O. Bonds					**4,020,000**			**120,600**	**525,000**	**104,850**	**540,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,020,000**			**120,600**	**525,000**	**104,850**	**540,000**

State of Kansas
County
2026

Marion County

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
2012 Caterpillar Motor Grader	12/31/2020	60	2.11	146,000	30,504	31,074	0
2019 Caterpillar Dozer	5/11/2020	60	2.33	147,189	30,810	31,528	0
Transfer Station	9/1/2020	180	3.18	1,755,000	1,314,558	148,204	148,204
2022 Caterpillar Motor Graders	4/1/2022	72	2.15	754,515	513,798	135,527	135,527
Used Caterpillar Graders	4/18/2022	48	2.35	523,000	267,669	138,636	138,636
2022 Ford Explorer - Health Dept	11/10/2022	72	4.06	37,353	25,894	7,153	7,153
Rescue Equipment - Ambulance	1/22/2025	36	4.09	122,960	0	0	44,384
Backhoe - Transfer Station	1/22/2025	60	4.49	163,088	0	0	37,141
				Totals	**2,183,233**	**492,122**	**511,045**

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

Marion County 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	3,801,805	3,682,939	2,688,123
Receipts:			
Ad Valorem Tax	3,683,678	3,874,934	xxxxxxxxxxxxxxxx
Delinquent Tax	47,700	35,000	35,000
Motor Vehicle Tax	259,537	257,667	266,581
Recreational Vehicle Tax	5,014	5,317	5,125
16/20M Vehicle Tax	15,927	16,219	17,632
Commercial Vehicle Tax	14,720	14,914	15,537
Watercraft Tax	2,386	2,820	2,727
Gross Earnings (Intangible) Tax		0	0
Local Alcoholic Liquor	432	200	200
Local Sales Tax	1,064,670	950,000	950,000
Federal Flood Control	0	400	254
Zoning Fees	6,056	5,839	3,500
County Officer Fees	97,432	90,000	80,000
Game License Fees	74	100	100
Judicial / Court Reimbursements	19,700	10,000	10,000
Interest & Penalty on Taxes	309,849	100,000	70,000
Tax Sale Fees Collected	18,050	14,000	0
Tax Sale Proceeds	0	4,600	0
Special Auto Closeout	0	30,000	30,000
Severance Tax	2,406	1,700	1,500
Motor Vehicle Sales Tax	617	500	0
Cable Franchise Fees	1,620	1,300	1,000
Federal Owned Land Entitlement (PILT)	40,472	41,802	41,802
Antique Vehicle Fees	8,278	5,750	4,000
Drivers License Fees	2,884	2,500	3,000
Reimbursed Expenses	61,893	60,000	60,000
Sheriff Civil / Accident Fees	9,113	5,500	5,500
Environmental Fees	2,940	1,000	500
Vehicle Interest	1,666	2,000	0
Vehicle Rental Excise Tax	127	100	0
Emergency Management Preparedness Gra	24,474	24,000	24,000
Diversion	21,045	8,325	0
Booking / Fingerprinting Fees	2,628	2,500	2,500
Sheriff Reimbursements / Prisoner Fees	10,657	10,000	6,000
Bad Check Fund (010) Co. Attorney	100	0	0
Diamond Vista Income (in-lieu of taxes)	269,325	269,000	269,000
Sunflower Wind Income (in-lieu / other)	0	514,000	257,000
Commercial Vehicle fees	57	100	0
Transfer In	759	0	0
In Lieu of Taxes	401,200	-401,200	0
Interest on Idle Funds	748,321	500,000	300,000
Neighborhood Revitalization Rebate	-34,026	-34,849	-35,311
Miscellaneous	32,839	20,000	20,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,154,620**	**6,446,038**	**2,447,147**
Resources Available:	**10,956,425**	**10,128,977**	**5,135,270**

Marion County

2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	10,956,425	10,128,977	5,135,270
Expenditures:			
County Commission	142,923	143,490	156,690
County Clerk	167,837	180,223	186,410
County Treasurer	274,115	309,890	324,495
County Attorney	249,962	338,645	379,145
Sheriff	963,188	1,087,460	987,436
Jail	531,599	562,978	593,714
Register of Deeds	99,783	123,653	123,000
Total	171,900	198,750	209,180
Emergency Management	160,574	186,094	186,242
Communications / Dispatch	492,965	522,434	531,934
County Administrator	164,451	168,564	168,220
Sales Tax - Other (20%)	131,257	190,000	190,000
Appropriation Funds	228,432	232,877	232,877
Technology	268,808	318,753	318,753
Facilities	746,447	892,000	1,147,000
Other	397,666	12,500	12,500
General Transfers Out	278,292	300,315	220,000
Road & Bridge Project Transfers	1,570,348	1,420,809	1,415,818
8th Judicial District - County Budget	232,939	251,419	252,895
Subtotal	7,273,486	7,440,854	7,636,309
Cash Reserve (2026 column)			1,310,545
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,273,486**	**7,440,854**	**8,946,854**
Unencumbered Cash Balance Dec 31	3,682,939	2,688,123	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	8,695,786	8,535,793	8,946,854
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,946,854
		Tax Required	3,811,584
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,811,584

Marion County

2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	92,040	94,190	95,490
Contractual	3,638	5,000	4,300
Commodities	12	300	300
Capital Outlay	5,233	2,000	1,600
County Counselor	42,000	42,000	55,000
Total	142,923	143,490	156,690
County Clerk			
Salaries	155,379	164,723	171,910
Contractual	7,171	8,000	7,500
Commodities	2,769	5,000	4,500
Capital Outlay	2,518	2,500	2,500
Total	167,837	180,223	186,410
County Treasurer			
Salaries	234,019	261,990	275,600
Contractual	35,020	39,900	41,895
Commodities	2,370	4,000	3,500
Capital Outlay	2,706	4,000	3,500
Total	274,115	309,890	324,495
County Attorney			
Salaries	186,880	205,000	215,000
Education		25,000	30,000
Contractual	37,249	75,000	108,000
Commodities	5,960	7,000	7,000
Capital Outlay	412	10,000	2,500
Diversion	7,771	0	0
Community Corrections	3,619	3,145	3,145
Juvenile Detention Costs	8,071	13,500	13,500
Total	249,962	338,645	379,145
Sheriff			
Salaries	657,470	745,000	756,936
Contractual	132,745	127,160	119,800
Commodities	63,895	95,300	90,700
Capital Outlay	1,330	10,000	20,000
Sheriff Vehicle	107,748	110,000	0
Total	963,188	1,087,460	987,436
Jail			
Salaries	337,985	343,978	344,714
Contractual	100,677	124,000	124,000
Commodities	70,037	70,000	70,000
Capital Outlay	22,900	25,000	55,000
Total	531,599	562,978	593,714
Register of Deeds			
Salaries	97,959	117,653	115,000
Contractual	670	2,000	4,000
Commodities	1,154	2,000	2,000
Capital Outlay	0	2,000	2,000
Total	99,783	123,653	123,000
Planning/Zoning/Environmental Health			
Salaries	135,428	155,000	165,000
Contractual	31,675	36,050	39,480
Commodities	2,562	2,700	1,700
Capital Outlay	2,235	5,000	3,000
Vehicle Replacement	0	0	0
Total	171,900	198,750	209,180
Total - Page 6b	**2,601,307**	**2,945,089**	**2,960,070**

Marion County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Emergency Management			
Salaries	101,837	110,094	114,242
Contractual	34,691	40,000	37,000
Commodities	15,589	18,000	18,000
Capital Outlay	8,457	18,000	17,000
Vehicle Replacement	0	0	0
Total	160,574	186,094	186,242
Communications / Dispatch			
Salaries	453,442	479,809	479,809
Contractual	38,934	37,125	43,625
Commodities	589	3,500	2,500
Capital Outlay	0	2,000	6,000
Total	492,965	522,434	531,934
County Administrator			
Salaries	131,301	154,564	158,936
Contractual	17,627	5,000	4,200
Commodities	2,664	4,000	2,500
Capital Outlay	12,859	5,000	2,584
Total	164,451	168,564	168,220
Sales Tax - Other (20%)			
Allocation - Food Bank	6,000	6,000	6,000
Allocation - FACT	6,000	6,000	6,000
Allocation - CORE	5,000	10,000	10,000
Allocation - Ks Legal Services	5,000	5,000	5,000
Pictometry	48,932	48,932	48,932
Radio Project USDA Loan Pymt	32,870	0	0
Miscellaneous / other	27,455	114,068	114,068
Total	131,257	190,000	190,000
Appropriation Funds			
Mental Health (Prairie View)	97,232	99,177	99,177
Developmental Disability (CDDO)	75,000	75,000	75,000
Soil Conservation District	39,500	42,000	42,000
Marion County Fair	16,700	16,700	16,700
Total	228,432	232,877	232,877
Technology			
Subscriptions			
Equipment	50,881	50,000	50,000
Software / Maintenance		68,753	68,753
Tech services	217,927	200,000	170,000
AS400			
Communications (phones/internet)			30,000
Total	268,808	318,753	318,753
Facilities			
Salaries	78,662	52,000	65,000
Contractual	510,669	540,000	535,000
Commodities	37,030	35,000	42,000
Capital Outlay	13,567	15,000	5,000
Property Insurance			
Utilities (water, gas, electricity, trash)			
Projects / Multipurpose building	106,519	250,000	500,000
Future Projects / Improvements			0
Total	746,447	892,000	1,147,000
Total - Page 6c	**2,192,934**	**2,510,722**	**2,775,026**

Marion County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Other			
Marion County Employee fund	1,500	0	0
Lease purchase - postage machine	2,858	0	0
Heritage Trust Fund	6,396	8,000	8,000
Diamond Vista expenses	0	0	0
Sunflower Wind expenses	350,000	0	0
Tax Sale Expenses	30,711	0	0
Miscellaneous	1,701	0	0
Rural Opportunity Zone	4,500	4,500	4,500
Total	397,666	12,500	12,500
General Transfers Out			
General to General Equipment / Fleet		80,000	220,000
Diamond Vista to Health Capital Project	257,855	220,315	0
Pass Through to Risk Management	20,044	0	0
Miscellaneous Transfer	393	0	0
Total	278,292	300,315	220,000
Road & Bridge Project Transfers			
Sales Tax (2 mills of 80%) transfer to CI	347,556	362,248	378,404
STAX - (bal. of 80%) transf to Blackotp		397,752	331,596
Road Maintenance mill levy - transfer to	571,207	660,809	705,818
**7 mills minus levy for bond/int*			
Blacktop Materials	651,585		
Total	1,570,348	1,420,809	1,415,818
8th Judicial District - County Budget			
Contractual	168,295	189,419	191,295
Commodities	13,851	15,000	14,600
Capital Outlay	7,353	2,000	2,000
Security	43,440	45,000	45,000
Total	232,939	251,419	252,895
Total - Page 6d	**2,479,245**	**1,985,043**	**1,901,213**

Page 6d

Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	2,601,307	2,945,089	2,960,070
Total - Page 6c	2,192,934	2,510,722	2,775,026
Total - Page 6d	2,479,245	1,985,043	1,901,213
Total - Page 6e	0	0	0
Total Detail Expenditures**	**7,273,486**	**7,440,854**	**7,636,309**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Marion County

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	18,635	49,463	54,763
Receipts:			
Ad Valorem Tax	633,886	606,851	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,590	0	2
Motor Vehicle Tax	38,614	44,333	41,749
Recreational Vehicle Tax	763	915	803
16/20M Vehicle Tax	4,088	2,790	2,761
Commercial Vehicle Tax	2,723	2,566	2,433
Watercraft Tax	444	403	427
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,880	-5,458	-5,731
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**678,228**	**652,400**	**42,444**
Resources Available:	**696,863**	**701,863**	**97,207**
Expenditures:			
Road Bond Principle Payment	510,000	525,000	540,000
Road Bond Interest Payment	135,900	120,600	104,850
Continuing Disclosure	1,500	1,500	1,500
Cash Reserve (2026 column)			69,453
Miscellaneous			
Does miscellaneous exceed 10% of Total Expend			
Total Expenditures	**647,400**	**647,100**	**715,803**
Unencumbered Cash Balance Dec 31	49,463	54,763	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	709,202	714,843	715,803
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	715,803
		Tax Required	618,596
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	618,596

CPA Summary

Marion County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,574,213	2,528,731	2,234,264
Receipts:			
Ad Valorem Tax	4,382,175	4,461,887	xxxxxxxxxxxxxxxxx
Delinquent Tax	52,552	40,000	
Motor Vehicle Tax	315,596	306,523	306,963
Recreational Vehicle Tax	6,114	6,323	5,904
16/20M Vehicle Tax	21,178	19,292	20,303
Commercial Vehicle Tax	18,463	17,741	17,890
Watercraft Tax	2,996	2,786	3,139
Special City & County Highway	677,290	658,404	650,000
Federal Exchange - local projects	96,068	93,204	65,000
Flood control allocation	0	250	252
Fuel reimbursement	106,970	75,000	55,000
Reimbursements	10,799	30,000	15,000
Transfer in from inactive fund	11		
Transfer in Sales Tax from General		397,752	331,596
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-40,590	-40,129	-40,595
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,649,622**	**6,069,033**	**1,430,452**
Resources Available:	**9,223,835**	**8,597,764**	**3,664,716**

Marion County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	9,223,835	8,597,764	3,664,716
Expenditures from detail page:			
Administration	287,464	348,500	354,500
Blacktop Roads	2,130,728	1,730,000	1,806,000
Gravel Roads	2,137,205	2,435,000	2,697,762
Bridge / Building Projects	488,590	0	1,100,000
Maintenance Shop	1,301,117	1,350,000	1,410,542
Transfers	350,000	500,000	500,000
Subtotal	6,695,104	6,363,500	7,868,804
Cash Reserve (2026 column)			177,929
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,695,104**	**6,363,500**	**8,046,733**
Unencumbered Cash Balance Dec 31	2,528,731	2,234,264	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	8,492,582	8,577,508	8,046,733
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,046,733
		Tax Required	4,382,017
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,382,017

Marion County

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	206,910	239,000	239,000
Contractual	76,586	105,000	105,000
Commodities	2,145	3,000	3,000
Capital Outlay	1,823	1,500	7,500
Total	287,464	348,500	354,500
Blacktop Roads			
Salaries	119,425	105,000	156,000
Contractual	69,748	25,000	150,000
Commodities	1,941,555	1,600,000	1,500,000
Total	2,130,728	1,730,000	1,806,000
Gravel Roads			
Salaries	691,534	735,000	897,762
Contractual	235,165	200,000	300,000
Commodities	1,152,917	1,300,000	1,100,000
Projects / Hard Rock	57,589	200,000	400,000
Total	2,137,205	2,435,000	2,697,762
Bridge / Building Projects			
Bridge Construction 80/20	237,236	0	400,000
R&B Building (2,000,000)	251,354	0	700,000
Total	488,590	0	1,100,000
Maintenance Shop			
Salaries	178,024	210,000	235,542
Contractual	136,399	150,000	130,000
Commodities	433,088	400,000	400,000
Fuel	527,379	530,000	600,000
Road Signs	26,227	10,000	20,000
Shop Equipment	0	50,000	25,000
Total	1,301,117	1,350,000	1,410,542
Transfers			
Trsf to Spec Road Mach & Equipmen	350,000	500,000	500,000
Total	350,000	500,000	500,000
Total Detail Expenditures**	6,695,104	6,363,500	7,868,804

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Marion County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	939,344	1,189,249	1,276,304
Receipts:			
Ad Valorem Tax	789,611	831,085	xxxxxxxxxxxxxxxx
Delinquent Tax	10,037	4,000	4,000
Motor Vehicle Tax	56,872	55,237	57,176
Recreational Vehicle Tax	1,102	1,139	1,100
16/20 M Vehicle Tax	3,820	3,650	3,782
Commercial Vehicle Tax	3,327	3,197	3,332
Watercraft Tax	540	605	585
Crew receipts / donations	475	1,500	1,500
EMS Grant	50,000	0	0
Service Fees	670,396	640,000	640,000
Reimbursed expenses	9,225	2,500	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,314	-7,474	-5,430
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,588,091**	**1,535,439**	**708,545**
Resources Available:	**2,527,435**	**2,724,688**	**1,984,849**
Expenditures:			
Salaries	1,019,187	1,150,000	1,513,873
Contractual	121,144	104,752	184,917
Commodities	80,137	99,330	83,500
Capital Outlay	49,375	20,000	20,000
Uniforms	0	16,000	10,000
Training / education	1,185	10,000	15,000
Director Vehicle Replacement ($60,000)			15,000
Ambulance Replacement ($380,000 - 3 yrs)			380,000
Ambulance Building - remodel/new	13,363		200,000
Crew expenses	1,795	926	
Building Maintenance		12,376	20,000
Transfer to Rescue Equipment	52,000	35,000	35,000
Cash Reserve (2026 column)			93,698
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,338,186**	**1,448,384**	**2,570,988**
Unencumbered Cash Balance Dec 31	1,189,249	1,276,304	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,282,334	2,580,612	2,570,988
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,570,988
		Tax Required	586,139
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	586,139

Adopted Budget **Appraiser**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	291,513	285,709	213,665
Receipts:			
Ad Valorem Tax	332,021	295,503	xxxxxxxxxxxxxxxx
Delinquent Tax	4,376	1,800	500
Motor Vehicle Tax	24,626	23,229	20,330
Recreational Vehicle Tax	477	479	391
16/20 M Vehicle Tax	1,655	1,600	1,345
Commercial Vehicle Tax	1,441	1,344	1,185
Watercraft Tax	234	255	208
Digital mapping/web subscriptions	3,750	3,250	598
Reimbursed expenses	2,766	1,150	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,080	-2,658	-2,627
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**368,266**	**325,952**	**21,930**
Resources Available:	**659,779**	**611,661**	**235,595**
Expenditures:			
Salaries	288,030	300,000	330,000
Contractual	67,460	86,996	87,100
Commodities	6,695	7,000	7,500
Capital Outlay	11,885	4,000	5,000
Digital mapping expense			2,133
Vehicle replacement (35,000)			20,000
Cash Reserve (2026 column)			67,381
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**374,070**	**397,996**	**519,114**
Unencumbered Cash Balance Dec 31	285,709	213,665	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	613,497	580,562	519,114
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	519,114
		Tax Required	283,519
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	283,519

CPA Summary

Marion County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Aging**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	94,731	67,424	46,056
Receipts:			
Ad Valorem Tax	81,742	104,055	xxxxxxxxxxxxxxxx
Delinquent Tax	1,470	600	0
Motor Vehicle Tax	8,792	5,726	7,159
Recreational Vehicle Tax	170	118	138
16/20 M Vehicle Tax	591	360	473
Commercial Vehicle Tax	514	331	417
Watercraft Tax	84	52	73
Donations / reimbursements	1,676	1,300	801
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-777	-936	-1,082
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**94,262**	**111,606**	**7,979**
Resources Available:	**188,993**	**179,030**	**54,035**
Expenditures:			
Salaries	66,100	67,000	68,500
Contractual	19,822	14,800	14,800
Commodities	2,301	6,900	6,900
Capital Outlay / Senior Center Expense Assist	4,808	7,500	9,000
NCFHAAA / insurance	27,370	35,000	45,000
Local Match Senior Center	1,168	1,774	3,131
Vehicle replacement (40,000)			8,500
Cash Reserve (2026 column)			15,036
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**121,569**	**132,974**	**170,867**
Unencumbered Cash Balance Dec 31	67,424	46,056	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	184,706	170,245	170,867
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	170,867
		Tax Required	116,832
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	116,832

State of Kansas
County

Adopted Budget

Election	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	156,071	205,762	228,053
Receipts:			
Ad Valorem Tax	189,404	164,007	xxxxxxxxxxxxxxxx
Delinquent Tax	1,708	825	500
Motor Vehicle Tax	8,743	13,256	11,283
Recreational Vehicle Tax	169	273	217
16/20 M Vehicle Tax	588	834	746
Commercial Vehicle Tax	511	767	658
Watercraft Tax	83	145	115
Reimbursed expenses	66,512	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,721	-1,475	-1,435
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**265,997**	**178,632**	**12,084**
Resources Available:	**422,068**	**384,394**	**240,137**
Expenditures:			
Salaries	74,062	83,039	83,040
Contractual	88,160	65,302	65,302
Commodities	1,608	5,000	5,000
Capital Outlay	52,476	3,000	3,000
Voting equipment (goal $150,000)			200,000
Cash Reserve (2026 column)			38,656
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**216,306**	**156,341**	**394,998**
Unencumbered Cash Balance Dec 31	205,762	228,053	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	251,626	327,658	394,998
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	394,998
		Tax Required	154,861
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	154,861

Marion County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,060,201	1,012,860	500,208
Receipts:			
Ad Valorem Tax	2,260,826	2,301,808	xxxxxxxxxxxxxxx
Delinquent Tax	26,636	12,000	12,000
Motor Vehicle Tax	162,783	158,143	158,357
Recreational Vehicle Tax	3,154	3,262	3,046
16/20 M Vehicle Tax	10,923	9,953	10,474
Commercial Vehicle Tax	9,523	9,153	9,229
Watercraft Tax	1,545	1,730	1,620
Reimbursed expense	19,904	30,000	30,000
Flex accounts	42,956	24,000	24,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-20,940	-20,701	-23,043
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,517,310**	**2,529,348**	**225,683**
Resources Available:	**3,577,511**	**3,542,208**	**725,891**
Expenditures:			
KPERS	577,573	792,000	792,000
Social Security	433,111	566,000	566,000
Unemployment	22,830	17,000	34,003
Workers compensation	144,754	130,000	130,000
Flexible spending accounts	36,952	35,000	35,000
Medical / life insurance	1,346,478	1,500,000	1,517,000
Uniforms / fees	2,953	2,000	2,000
Cash Reserve (2026 column)			137,234
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,564,651**	**3,042,000**	**3,213,237**
Unencumbered Cash Balance Dec 31	1,012,860	500,208	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,479,219	3,312,014	3,213,237
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,213,237
		Tax Required	2,487,346
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,487,346

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	206,046	222,817	161,351
Receipts:			
Ad Valorem Tax	94,765	79,966	xxxxxxxxxxxxxxx
Delinquent Tax	1,251	500	500
Motor Vehicle Tax	7,022	6,630	5,501
Recreational Vehicle Tax	136	137	106
16/20 M Vehicle Tax	472	450	364
Commercial Vehicle Tax	411	384	321
Watercraft Tax	67	60	56
Chemical sales / reimbursements	63,096	71,500	40,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-879	-719	-667
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**166,341**	**158,908**	**46,181**
Resources Available:	**372,387**	**381,725**	**207,532**
Expenditures:			
Salaries	53,558	89,376	100,000
Contractual	14,667	20,000	20,000
Commodities	69,620	100,000	100,000
Capital Outlay	1,725	998	5,000
Transfer to Weed Cap Out fund	10,000	10,000	20,000
Cash Reserve (2026 column)			34,523
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**149,570**	**220,374**	**279,523**
Unencumbered Cash Balance Dec 31	222,817	161,351	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	312,991	312,069	279,523
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	279,523
		Tax Required	71,991
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	71,991

Marion County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	234,691	261,163	80,035
Receipts:			
Ad Valorem Tax	103,489	105,504	xxxxxxxxxxxxxxxx
Delinquent Tax	1,367	500	500
Motor Vehicle Tax	7,673	7,244	7,258
Recreational Vehicle Tax	149	149	140
16/20 M Vehicle Tax	516	456	480
Commercial Vehicle Tax	449	419	423
Watercraft Tax	73	66	74
Immunization Grant (IAP)	3,194	3,181	3,181
IAP-4 Grant	20,091	0	
IAP-3 Grant	18,604	0	
Expanding Infrastructure Grant	11,178	0	
State Formula Grant	19,822	21,757	21,397
WIC Grant	98,021	80,000	80,000
Preparedness Grant (PHEP)	14,636	10,225	10,000
CDDR Grant	15,822	17,462	29,700
Workforce Development Grant	8,079	19,126	20,000
Safe Kids Grant	5,466	3,800	0
Special Ed / School Contract	15,000	7,500	7,500
Service Fees	232,462	140,000	150,000
Reimbursed expenses	4,026	1,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-960	-949	-2,477
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**579,157**	**417,440**	**331,176**
Resources Available:	**813,848**	**678,603**	**411,211**
Expenditures:			
Salaries	267,559	320,000	370,981
Contractual	176,218	170,000	172,000
Commodities	3,128	5,000	5,000
Capital Outlay	0	14,000	8,108
WIC	31,618	30,000	27,500
State formula	4,110	9,000	12,700
Safe kids	5,942	3,000	3,000
IAP	250	800	500
IAP-3	14,643	0	0
IAP-4	14,993	0	0
Expanding Infrastructure	11,178	0	0
PHEP	4,013	3,000	0
Patterson Rural Vaccination Grant	3,985	0	0
CDRR	3,816	7,200	1,500
Workforce development	3,755	29,415	7,000
Ford Explorer Lease Purchase	7,153	7,153	7,153
Cash Reserve (2026 column)			63,108
Miscellaneous	324		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**552,685**	**598,568**	**678,550**
Unencumbered Cash Balance Dec 31	261,163	80,035	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	614,287	618,283	678,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	678,550
		Tax Required	267,339
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	267,339

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	110,703	118,732	75,675
Receipts:			
Ad Valorem Tax	50,119	6,973	xxxxxxxxxxxxxxxx
Delinquent Tax	659	220	0
Motor Vehicle Tax	3,725	3,512	480
Recreational Vehicle Tax	72	72	9
16/20 M Vehicle Tax	250	221	32
Commercial Vehicle Tax	218	203	28
Watercraft Tax	35	32	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-465	-63	-66
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,613**	**11,170**	**488**
Resources Available:	**165,316**	**129,902**	**76,163**
Expenditures:			
Solid Waste Contractual (Landfill)	2,200	4,500	10,000
Household Hazardous Waste			
Salaries	22,924	23,978	24,088
Contractual	20,333	24,000	30,000
Commodities	598	750	1,200
Capital Outlay	529	999	8,450
Cash Reserve (2026 column)			9,520
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**46,584**	**54,227**	**83,258**
Unencumbered Cash Balance Dec 31	118,732	75,675	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	159,266	117,969	83,258
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,258
		Tax Required	7,095
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,095

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Park & Lake**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	215,552	130,773	74,409
Receipts:			
Ad Valorem Tax	121,621	126,695	xxxxxxxxxxxxxxx
Delinquent Tax	1,603	800	800
Motor Vehicle Tax	9,013	8,508	8,716
Recreational Vehicle Tax	175	176	168
16/20 M Vehicle Tax	606	575	576
Commercial Vehicle Tax	527	492	508
Watercraft Tax	86	95	89
Local alcoholic liquor fund	432	250	250
County permits	138,015	130,000	130,000
State of Kansas Fishing Fees	25,260	25,177	25,177
Trees/Memorials	174	200	200
Events	13,730	12,000	5,000
Reimbursements	0	500	500
Transfer from bait shop	5,000	5,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,128	-1,139	-1,754
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**315,114**	**309,329**	**170,230**
Resources Available:	**530,666**	**440,102**	**244,639**
Expenditures:			
Salaries	124,865	135,000	145,000
Contractual	133,966	130,000	130,000
Commodities	26,366	40,000	50,000
Capital outlay	48,300	40,000	25,000
Electrical / Water Upgrade (50,000)	48,448		50,000
Supt. Garage (50,000)			
Events	17,948	14,031	5,000
Trees/Memorials		6,662	
Cash Reserve (2026 column)			28,935
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**399,893**	**365,693**	**433,935**
Unencumbered Cash Balance Dec 31	130,773	74,409	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	480,798	455,712	433,935
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	433,935
		Tax Required	189,296
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	189,296

Adopted Budget **Special Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	406,965	393,128	258,735
Receipts:			
Ad Valorem Tax	256,756	255,836	xxxxxxxxxxxxxxxx
Delinquent Tax	3,378	1,400	1,000
Motor Vehicle Tax	19,045	17,966	17,601
Recreational Vehicle Tax	369	371	339
16/20 M Vehicle Tax	1,280	1,131	1,164
Commercial Vehicle Tax	1,114	1,040	1,026
Watercraft Tax	181	163	180
Reimbursed Expenses	13,457	10,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,382	-2,301	-2,209
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**293,198**	**285,606**	**24,101**
Resources Available:	**700,163**	**678,734**	**282,836**
Expenditures:			
Salaries	106,165	90,000	125,000
Contractual	27,621	30,000	35,000
Commodities	173,249	299,999	300,000
Cash Reserve (2026 column)			61,325
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**307,035**	**419,999**	**521,325**
Unencumbered Cash Balance Dec 31	393,128	258,735	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	692,899	608,388	521,325
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	521,325
		Tax Required	238,489
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	238,489

Marion County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Cap Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,848	20,918	27,773
Receipts:			
Transfer from Noxious Weed fund	10,000	10,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**10,000**	**20,000**
Resources Available:	**26,848**	**30,918**	**47,773**
Expenditures:			
Capital Outlay	5,930	3,145	47,773
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,930**	**3,145**	**47,773**
Unencumbered Cash Balance Dec 31	20,918	27,773	0
2024/2025/2026 Budget Authority Amount:	33,115	36,848	47,773

Adopted Budget **Reigster of Deeds Tech**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,098	24,288	14,190
Receipts:			
Fees	13,955	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,955**	**20,000**	**20,000**
Resources Available:	**34,053**	**44,288**	**34,190**
Expenditures:			
Tech expenses	9,765	30,098	34,190
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,765**	**30,098**	**34,190**
Unencumbered Cash Balance Dec 31	24,288	14,190	0
2024/2025/2026 Budget Authority Amount:	51,687	30,098	34,190

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sheriff's Drug Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,396	11,887	11,892
Receipts:			
Drug Control Payment		5	5,000
Donations / Miscellaneous			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**5**	**5,000**
Resources Available:	**12,396**	**11,892**	**16,892**
Expenditures:			
Contractual	0		
Commodities	509		
Capital Outlay		0	16,892
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**509**	**0**	**16,892**
Unencumbered Cash Balance Dec 31	11,887	11,892	0
2024/2025/2026 Budget Authority Amount:	13,666	16,046	16,892

Adopted Budget **Special Alcohol & Drug**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	265	2,009	0
Receipts:			
State Liquor Fund	8,485	10,778	10,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,485**	**10,778**	**10,500**
Resources Available:	**8,750**	**12,787**	**10,500**
Expenditures:			
Alcohol Rehabilitation	6,741	12,787	10,355
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,741**	**12,787**	**10,355**
Unencumbered Cash Balance Dec 31	2,009	0	145
2024/2025/2026 Budget Authority Amount:	12,304	12,932	10,355

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **E911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	58,849	65,811	56,811
Receipts:			
Surcharges	81,008	80,000	75,000
Reimbursed expenses			
Interest on Idle Funds	2,239		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**83,247**	**80,000**	**75,000**
Resources Available:	**142,096**	**145,811**	**131,811**
Expenditures:			
Contractual	74,134	75,000	84,250
Commodities	0	0	2,000
Capital outlay	2,151	14,000	4,000
Cash Reserve (2026 column)			41,561
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**76,285**	**89,000**	**131,811**
Unencumbered Cash Balance Dec 31	65,811	56,811	0
2024/2025/2026 Budget Authority Amount:	158,808	116,849	131,811

Adopted Budget **Special R&B Equip**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	626,467	394,147	7,878
Receipts:			
Transfer from Road & Bridge	350,000	500,000	500,000
Sale of Equipment / Insurance claims	43,140	76,427	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**393,140**	**576,427**	**500,000**
Resources Available:	**1,019,607**	**970,574**	**507,878**
Expenditures:			
Equipment Purchases	207,320	288,399	13,715
Equipment Repairs	2,500	0	0
Lease Purchase - 2019 Cat Dozer	31,528	**31,528**	0
Lease Purchase - 12 Cat Grader	31,074	31,075	0
Lease Purchase - Skid steer	32,812	0	0
Lease Purchase - 2 new graders	135,527	**135,527**	135,527
Lease Purchase - 2 used graders	138,636	**138,636**	138,636
Equipment Rental	46,063	**37,531**	45,000
Dump truck		**300,000**	
Grader rebuilds - 2 (3 years)			175,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**625,460**	**962,696**	**507,878**
Unencumbered Cash Balance Dec 31	394,147	7,878	0
2024/2025/2026 Budget Authority Amount:	938,259	689,551	507,878

See Tab C

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Jail Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	759	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**759**	**0**	**0**
Expenditures:			
Transfer to General Fund	759		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**759**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	759	0	0

Adopted Budget

Capital Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,166,532	2,413,405	1,474,548
Receipts:			
Transfer from General (2 mills 80% stax)	347,556	362,248	378,404
Transfer from General (7mills less bond pymt)	571,207	633,934	705,818
KDOT reimbursements	1,000,000		
Sunflower Wind - reimbursement (transfer in)	350,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,268,763**	**996,182**	**1,084,222**
Resources Available:	**6,435,295**	**3,409,587**	**2,558,770**
Expenditures:			
Road Project	4,021,890	1,435,039	2,470,730
Basework		500,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,021,890**	**1,935,039**	**2,470,730**
Unencumbered Cash Balance Dec 31	2,413,405	1,474,548	88,040
2024/2025/2026 Budget Authority Amount:	5,070,261	1,935,039	2,470,730

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Risk Management Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	228,717	199,953	194,953
Receipts:			
KCAMP Risk Avoidance Grant	4,000	2,000	2,000
LECM? Radio grant	103,523		
Reimbursements	3,242		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**110,765**	**2,000**	**2,000**
Resources Available:	**339,482**	**201,953**	**196,953**
Expenditures:			
Contractual	24,503	7,000	189,711
Disaster related expenses			7,242
Radio expense	115,026		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**139,529**	**7,000**	**196,953**
Unencumbered Cash Balance Dec 31	199,953	194,953	0
2024/2025/2026 Budget Authority Amount	255,848	374,110	196,953

Adopted Budget **Transfer Station**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	249,755	211,943	126,527
Receipts:			
Solid Waste Assessment Fees	813,885	800,000	800,000
Services: Construction / Demolition	51,978	45,000	45,000
Services: White Goods	14,937	12,000	12,000
Services: Tires	2,933	3,000	2,500
Services: Mattresses	3,435	4,200	3,000
Services: Recycling	22,464	15,000	0
Reimbursements / Insurance Claims	51,916	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**961,548**	**879,700**	**863,000**
Resources Available:	**1,211,303**	**1,091,643**	**989,527**
Expenditures:			
Salaries / Benefits	242,261	280,000	280,000
Contractual	346,598	330,000	350,000
Commodities	76,574	80,000	80,000
Capital Outlay / Equipment	159,964	260,000	94,182
Lease Purchase Proceeds		-163,088	
Recycling: Contractual	25,196	30,000	0
Recycling: Commodities	563		0
Lease Purchase - Building	148,204	148,204	148,204
Lease Purchase - Loader			37,141
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**999,360**	**965,116**	**989,527**
Unencumbered Cash Balance Dec 31	211,943	126,527	0
2024/2025/2026 Budget Authority Amount	1,045,469	967,612	989,527

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Lake Patrol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	72,474	37,248	56,204
Receipts:			
Federal Government Contract	41,456	41,456	42,077
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**41,456**	**41,456**	**42,077**
Resources Available:	**113,930**	**78,704**	**98,281**
Expenditures:			
Contractual	17,111	20,000	20,000
Commodities	2,122	2,500	3,000
Lake Patrol Vehicle	57,449		60,000
Cash Reserve (2026 column)			15,281
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**76,682**	**22,500**	**98,281**
Unencumbered Cash Balance Dec 31	37,248	56,204	0
2024/2025/2026 Budget Authority Amount:	107,783	74,386	98,281

Adopted Budget **Co Clerk Tech Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6	1,435	1,429
Receipts:			
Fees	3,376	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,376**	**4,000**	**4,000**
Resources Available:	**3,382**	**5,435**	**5,429**
Expenditures:			
Contractual	1,947	4,006	5,429
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,947**	**4,006**	**5,429**
Unencumbered Cash Balance Dec 31	1,435	1,429	0
2024/2025/2026 Budget Authority Amount:	5,970	4,006	5,429

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Co Treas Tech Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,781	5,916	5,504
Receipts:			
Fees	3,467	4,200	4,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,467**	**4,200**	**4,200**
Resources Available:	**10,248**	**10,116**	**9,704**
Expenditures:			
Tech expenses	4,332	4,612	9,704
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,332**	**4,612**	**9,704**
Unencumbered Cash Balance Dec 31	5,916	5,504	0
2024/2025/2026 Budget Authority Amount:	10,569	4,612	9,704

Adopted Budget

Bait Shop	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,567	15,018	9,018
Receipts:			
Sales	25,301	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,301**	**20,000**	**20,000**
Resources Available:	**40,868**	**35,018**	**29,018**
Expenditures:			
Contractual	2,158	2,000	1,200
Commodities	18,692	19,000	19,000
Lake Improvements	0	0	8,818
Transfer to Park	5,000	5,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**25,850**	**26,000**	**29,018**
Unencumbered Cash Balance Dec 31	15,018	9,018	0
2024/2025/2026 Budget Authority Amount:	37,437	30,567	29,018

CPA Summary

Marion County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Rescue Special Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	52,000	84,180
Receipts:			
Transfer from ambulance fund	52,000	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**52,000**	**35,000**	**35,000**
Resources Available:	**52,000**	**87,000**	**119,180**
Expenditures:			
Rescue Equipment		125,780	
Lease Purchase Payment - rescue equipment		-122,960	44,384
Cash Reserve (2026 column)			74,796
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**2,820**	**119,180**
Unencumbered Cash Balance Dec 31	52,000	84,180	0
2024/2025/2026 Budget Authority Amount:	0	87,000	119,180

Adopted Budget **Fleet**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	13,138	28,364
Receipts:			
Insurance claims	35,138	15,226	
Transfer from General Fund		80,000	220,000
Transfer from Aging			8,500
Transfer from Ambulance			15,000
Transfer from Appraiser			20,000
Vehicle Sales		20,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**35,138**	**115,226**	**263,500**
Resources Available:	**35,138**	**128,364**	**291,864**
Expenditures:			
Ambulance Vehicles (1)			
Appraiser Vehicles (1)			
Park Vehicles (1)			
Weed Dept. Vehicles (1)			
Road & Bridge Vehicles (4)			
Sheriff Vehicles (5)	22,000		
Contractual (maintenance)			
Equipment lease / purchase + equipment		100,000	290,000
Cash Reserve (2026 column)			1,864
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**22,000**	**100,000**	**291,864**
Unencumbered Cash Balance Dec 31	13,138	28,364	0
2024/2025/2026 Budget Authority Amount:	0	0	291,864
	See Tab A	**See Tab C**	

CPA Summary

State of Kansas
County

Marion County

NON-BUDGETED FUNDS (A)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Health Ins Claims Rsv		Sher Concealed Weapons		LEPP Grant		Sher Forfeiture Trust		Jobs Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	22,586	Cash Balance Jan 1	0	Cash Balance Jan 1	15,968	Cash Balance Jan 1	20,059	58,613
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From emp bene	913,743	Fees	5,426	LEPP Grant receipt	50,000	Court Fees	8,923	Interest	764	
Total Receipts	913,743	Total Receipts	5,426	Total Receipts	50,000	Total Receipts	8,923	Total Receipts	764	978,856
Resources Available:	913,743	Resources Available:	28,012	Resources Available:	50,000	Resources Available:	24,891	Resources Available:	20,823	1,037,469
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Health Ins Claims	489,373	Contractual	658	Grant award	0	Sheriff - vehicle	22,000			
Total Expenditures	489,373	Total Expenditures	658	Total Expenditures	0	Total Expenditures	22,000	Total Expenditures	0	512,031
Cash Balance Dec 31	424,370	Cash Balance Dec 31	27,354	Cash Balance Dec 31	50,000	Cash Balance Dec 31	2,891	Cash Balance Dec 31	20,823	525,438
										525,438

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Marion County

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Capital Project Hlth		(2) Fund Name: ARPA		(3) Fund Name: LATCF		(4) Fund Name: USDA Microloan		(5) Fund Name: Transient Guest Tax		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	1,268,692	Cash Balance Jan 1	50,000	Cash Balance Jan 1	40,977	Cash Balance Jan 1	12,363	1,372,032
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant proceeds	38,598	Interest	60,218			Loan Payments	3,289	Transient Guest Tax	6,075	
LATCF transfer in	50,000									
Gen Fund Int trsf	257,855									
ARPA reimb trsf in	906,185									
Total Receipts	1,252,638	Total Receipts	60,218	Total Receipts	0	Total Receipts	3,289	Total Receipts	6,075	1,322,220
Resources Available:	1,252,638	Resources Available:	1,328,910	Resources Available:	50,000	Resources Available:	44,266	Resources Available:	18,438	2,694,252
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Building project	1,077,413	Administrative Svc	37,677	Transf to Hlth proj	50,000		0	Tourism expense	5,000	
		Revenue Repl Proj	1,291,233							
Total Expenditures	1,077,413	Total Expenditures	1,328,910	Total Expenditures	50,000	Total Expenditures	0	Total Expenditures	5,000	2,461,323
Cash Balance Dec 31	175,225	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	44,266	Cash Balance Dec 31	13,438	232,929
										232,929

**Note: These two block figures should agree.

CPA Summary

Marion County

NON-BUDGETED FUNDS (C)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name: MNCo Leadership Prg		(2) Fund Name: MN Co Land Bank		(3) Fund Name: Special RB Fund		(4) Fund Name: Law Enforcement Trust		(5) Fund Name: Prosecutor Training Asst		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	28,807	Cash Balance Jan 1	17,239	Cash Balance Jan 1	0	Cash Balance Jan 1	5,078	Cash Balance Jan 1	6,603	57,727
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Registration fee	250			Delinquent Tax	11		0	Court Fees	1,781	
Total Receipts	250	Total Receipts	0	Total Receipts	11	Total Receipts	0	Total Receipts	1,781	2,042
Resources Available:	29,057	Resources Available:	17,239	Resources Available:	11	Resources Available:	5,078	Resources Available:	8,384	59,769
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Program expense	5,171			Transfer to RB	11		0	Contractual Services	870	
Total Expenditures	5,171	Total Expenditures	0	Total Expenditures	11	Total Expenditures	0	Total Expenditures	870	6,052
Cash Balance Dec 31	23,886	Cash Balance Dec 31	17,239	Cash Balance Dec 31	0	Cash Balance Dec 31	5,078	Cash Balance Dec 31	7,514	**53,717** **
										53,717 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Marion County

NON-BUDGETED FUNDS (D)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sp Prosecutor Trust										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,065	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		5,065
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Court Fees	2,133									
Total Receipts	2,133	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,133
Resources Available:	7,198	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	7,198
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	7,198	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,198
										7,198

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Marion County 2026

NOTICE OF BUDGET HEARING

The governing body of
Marion County
will meet on September 15, 2025 at 12:30 p.m. at Commission Chambers, Marion County Courthouse - 200 S. Third St., Marion, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at County Administrator's Office - 200 S. Third St., Suite 101, Marion, KS 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 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	7,273,486	21.534	7,440,854	21.379	8,946,854	3,811,584	20.146
Debt Service	647,400	3.705	647,100	3.348	715,803	618,596	3.269
Road & Bridge	6,695,104	25.617	6,363,500	24.617	8,046,733	4,382,017	23.160
Ambulance	1,338,186	4.616	1,448,384	4.585	2,570,988	586,139	3.098
Appraiser	374,070	1.941	397,996	1.630	519,114	283,519	1.498
Aging	121,569	0.478	132,974	0.574	170,867	116,832	0.617
Election	216,306	1.107	156,341	0.904	394,998	154,861	0.818
Employee Benefits	2,564,651	13.216	3,042,000	12.699	3,213,237	2,487,346	13.146
Noxious Weed	149,570	0.554	220,374	0.441	279,523	71,991	0.380
Health	552,685	0.605	598,568	0.582	678,550	267,339	1.413
Solid Waste	46,584	0.293	54,227	0.038	83,258	7,095	0.037
Park & Lake	399,893	0.711	365,693	0.699	433,935	189,296	1.000
Special Bridge	307,035	1.501	419,999	1.411	521,325	238,489	1.260
Noxious Weed Cap Outlay	5,930		3,145		47,773		
Reigster of Deeds Tech	9,765		30,098		34,190		
Sheriff's Drug Fund	509				16,892		
Special Alcohol & Drug	6,741		12,787		10,355		
E911	76,285		89,000		131,811		
Special R&B Equip	625,460		962,696		507,878		
Jail Bond & Interest	759						
Capital Improvement	4,021,890		1,935,039		2,470,730		
Risk Management Reserve	139,529		7,000		196,953		
Transfer Station	999,360		965,116		989,527		
Lake Patrol	76,682		22,500		98,281		
Co Clerk Tech Fund	1,947		4,006		5,429		
Co Treas Tech Fund	4,332		4,612		9,704		
Bait Shop	25,850		26,000		29,018		
Rescue Special Equipment			2,820		119,180		
Fleet	22,000		100,000		291,864		
Non-Budgeted Funds-A	512,031						
Non-Budgeted Funds-B	2,461,323						
Non-Budgeted Funds-C	6,052						
Non-Budgeted Funds-D							
Totals	29,682,984	75.878	25,452,829	72.907	31,534,770	13,215,104	69.842
						Revenue Neutral Rate **	*69.842*
Less: Transfers	2,900,573		2,254,249		2,224,318		
Net Expenditure	26,782,411		23,198,580		29,310,452		
Total Tax Levied	13,215,104		13,215,104		xxxxxxxxxxxxxxxxx		
Assessed Valuation	174,151,089		181,247,062		189,202,193		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	5,062,583	4,561,811	4,020,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	3,069,674	2,635,588	2,183,233
Total	8,132,257	7,197,399	6,203,233

*Tax rates are expressed in mills

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

Jonah Gehring
Chairman

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	3,811,584	20.146	35,311
Debt Service	618,596	3.269	5,731
Road & Bridge	4,382,017	23.160	40,595
Ambulance	586,139	3.098	5,430
Appraiser	283,519	1.498	2,627
Aging	116,832	0.617	1,082
Election	154,861	0.818	1,435
Employee Benefits	2,487,346	13.146	23,043
Noxious Weed	71,991	0.380	667
Health	267,339	1.413	2,477
Solid Waste	7,095	0.037	66
Park & Lake	189,296	1.000	1,754
Special Bridge	238,489	1.260	2,209
TOTAL	13,215,104	69.846	122,427

2025 July 1 Valuation: 189,202,193

Valuation Factor: 189,202.193

Neighborhood Revitalization Subj to Rebate: 1,752,788

Neighborhood Revitalization factor: 1,752.788

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

First published Sept. 3, 2025, in the Hillsboro Star-Journal, Peabody Gazette-Bulleting and Marion County Record, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

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Marion County

will meet on September 15, 2025 at 12:30 p.m. at Commission Chambers, Marion County Courthouse - 200 S. Third St., Marion, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at County Administrator's Office - 200 S. Third St., Suite 101, Marion, KS and will be available at this hearing.

BUDGET SUMMARY

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General	7,273,486	21.534	7,411,100	21.379	8,946,854	3,811,584	20.146
Debt Service	647,400	3.705	647,100	3.348	715,803	618,596	3.269
Road & Bridge	6,695,104	25.617	6,403,500	24.617	8,046,733	4,382,017	23.160
Ambulance	1,338,186	4.616	1,447,458	4.585	2,570,988	586,139	3.098
Appraiser	374,070	1.941	397,600	1.630	519,114	283,519	1.498
Aging	121,569	0.478	132,974	0.574	170,867	116,832	0.617
Election	216,306	1.107	156,342	0.904	394,998	154,861	0.818
Employee Benefits	2,564,651	13.216	3,042,000	12.699	3,213,237	2,487,346	13.146
Noxious Weed	149,570	0.554	219,376	0.441	279,523	71,991	0.380
Health	552,685	0.605	599,153	0.582	678,550	267,339	1.413
Solid Waste	46,584	0.293	54,228	0.038	83,258	7,095	0.037
Park & Lake	399,893	0.711	365,695	0.699	433,935	189,296	1.000
Special Bridge	307,035	1.501	420,000	1.411	521,325	238,489	1.260
Noxious Weed Cap Outlay	5,930		3,145		47,773		
Reigster of Deeds Tech	9,765		30,098		34,190		
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Capital Improvement	4,021,890		1,935,039		2,470,730		
Risk Management Reserve	139,529		7,000		196,953		
Transfer Station	999,360		965,116		989,527		
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Co Clerk Tech Fund	1,947		4,006		5,429		
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Non-Budgeted Funds-B	2,461,323						
Non-Budgeted Funds-C	6,052						
Non-Budgeted Funds-D							
Totals	29,660,984	75.878	25,381,490	72.907	31,534,770	13,215,104	69.842
						*Revenue Neutral Rate ** *	*69.842*
Less: Transfers	417,000		2,248,934		2,129,682		
Net Expenditure	29,243,984		23,132,556		29,405,088		
Total Tax Levied	13,215,104		13,215,104				
Assessed Valuation:	174,151,089		181,247,062		189,202,193		

Outstanding Indebtedness, Jan 1

	2023	2024	2025
G.O. Bonds	5,062,583	4,561,811	4,020,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	3,069,674	2,635,588	2,183,233
Total	8,132,257	7,197,399	6,203,233

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 (Hillsboro Star-Journal and Peabody Gazette-Bulletin), 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 3rd day of September, 2025 .

Subscribed and sworn to before me this
3rd day of September, 2025

CHERI [illegible]
Notary Public - State [illegible] Kans
[illegible]pires 10-17-27

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $549.00

First published Sept. 3, 2025, in the Hillsboro Star-Journal, Peabody Gazette-Bulleting and Marion County Record, Marion, Kansas (1t)

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Jonah Gehring, Chairman