State of Kansas
Special District

CERTIFICATE

2024

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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Ta:	2024 Adopted Budget: Final Tax Rate (Count Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			Exceeding RNR
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	65,640	63,953	7.821
Debt Service	10-113				
Special Equipment		6	1,021		
Non-Budgeted Funds		7			
Totals		xxxxxxxxxxx	66,661	63,953	7.821
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					8,177,091
RNR Hearing Notice					
Neighborhood Revitalization Rebate		9			Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 6.821

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.com

Mark Lockhart Pres
Mark Heisey - trea
Ryan M. - Board Member

Attest: October 11, 2023
County Clerk

Governing Body

No assurance is provided.

RNRST
10/25/23
Ad

Marion County Fire District #3, Kansas
Marion County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	55,780	1,227	13	78	0	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	55,780	1,227	13	78	0	7

County Treas Motor Vehicle Estimate 1,227

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 78

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 7

MVT Factor 0.02200

RVT Factor 0.00023

16/20M Factor 0.00140

Comm Veh Factor 0.00000

Watercraft Factor 0.00013

No assurance is provided.

2024

Marion County Fire District #3, Kansas
Marion County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Marion County Fire District #3, Kansas
Marion County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Marion National Bank	1/1/2022	2.09	125,000	105,006	12/1	12/1	2,195	20,190	1,773	20,612
Total G.O.				105,006			2,195	20,190	1,773	20,612
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**105,006**			**2,195**	**20,190**	**1,773**	**20,612**

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, 2023	Payments Due 2023	Payments Due 2024
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

2024 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	125,118	5,781	500
Receipts:			
Ad Valorem Tax	53,666	55,780	xxxxxxxxxxxxxxxxxx
Delinquent Tax	133	25	25
Motor Vehicle Tax	1,265	1,235	1,227
Recreational Vehicle Tax	15	10	13
16/20M Vehicle Tax	82	98	78
Commercial Vehicle Tax	0	0	0
Watercraft Tax	9	9	7
LAVTR	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-238	-204	-163
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**54,932**	**56,953**	**1,187**
Resources Available:	**180,050**	**62,734**	**1,687**
Expenditures:			
Building	134,864	0	0
Fire Runs and Supplies	12,978	13,000	13,000
Insurance	4,043	4,500	5,000
Building Loan	22,384	22,385	22,385
Transfer to Special Equipment	0	500	500
Repairs	0	21,249	24,155
Tank Project	0	0	0
Cash Forward (2024 column)			
Miscellaneous	0	600	600
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**174,269**	**62,234**	**65,640**
Unencumbered Cash Balance Dec 31	5,781	500	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	178,066	152,826	65,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,640
		Tax Required	63,953
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	63,953

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Equipment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	521	521	521
Receipts:			
Trf From General Fund	0	500	500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**500**	**500**
Resources Available:	**521**	**1,021**	**1,021**
Expenditures:			
Capital Outlay	0	500	500
Cash Forward (2024 column)			521
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**500**	**1,021**
Unencumbered Cash Balance Dec 31	521	521	0
2022/2023/2024 Budget Authority Amount:	1,521	1,521	1,021

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

No assurance is provided.

Marion County Fire District #3, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,093	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		24,093
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
St. of KS	0									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	24,093	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	24,093
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Insurance	0									
Treasury bond	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
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
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
Marion County Fire District #3, Kansas
Marion County
will meet on at 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	174,269	6.610	62,234	6.607	65,640	63,953	7.821
Debt Service							
Special Equipment			500		1,021		
Non-Budgeted Funds							
Totals	174,269	6.610	62,734	6.607	66,661	63,953	7.821
						*Revenue Neutral Rate***	*6.821*
Less: Transfers	0		500		500		
Net Expenditures	174,269		62,234		66,161		
Total Tax Levied	53,791		55,780		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,137,119		8,441,551		8,177,091		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	125,000	105,006
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	125,000	105,006

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Mark Heiser
Sec/Treasurer

Page No.

No assurance is provided.

Marion County Fire District #3, Kansas 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	63,957	7.821	163
Debt Service			0
			0
			0
			0
			0
TOTAL	63,957	7.821	163

2023 July 1 Valuation: 8,177,091

Valuation Factor: 8,177.091

Neighborhood Revitalization Subj to Rebate: 20,780

Neighborhood Revitalization factor: 20.78

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

First published Aug. 16, 2023, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Marion County Fire District #3, Kansas

Marion County

will meet on August 26, 2023, at 7:30 p.m. 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 the Fire Station, Ramona, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	174,269	6.610	61,734	6.607	66,665	63,957	7.821
Debt Service							
Special Equipment			521				
Non-Budgeted Funds							
Totals	174,269	6.610	62,255	6.607	66,665	63,957	7.821
						*Revenue Neutral Rate***	*6.821*
Less: Transfers	0		521		0		
Net Expenditures	174,269		51,734		66,665		
Total Tax Levied	53,791		55,780				
Assessed Valuation	8,137,119		8,441,551		8,177,091		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O.Bonds	0	125,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	105,006
Total	0	125,000	105,006

*Tax rates are express in mills.

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

Mark Heiser

Sec/Treasurer

M-48-2663

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Marion County Record, 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 16th day of August, 2023.

Debra Steele

Subscribed and sworn to before me this
16th day of August, 2023

Notary Public, Marion County, Kansas
My appointment expires

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 6-7-27

(Seal)

PUBLICATION FEE: $293.00

Resolution No. 10

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 Marion County Fire District #3 was calculated as 6.821 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Marion County 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 August 26, 2023 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Marion County 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 MARION COUNTY FIRE DISTRICT #3:

The Marion County Fire District #3 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.821 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 26th day of August 2023 (month and year) and SIGNED by the Governing Body.

Mark Lockhart Pres.

Mark Nikkel Sec.

Attested:

Roll Call Vote

A Roll Call Vote of Marion County Fire District #3 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26, 2023
Resolution No. 10

Governing Body Member	Yes	No	No Vote	
Mark Heiser	x			
Mark Lockhart	x			
Tyler Bentz			x	absent
TOTAL	**2**	**0**	**1**	

Certified:

_____

Marion County Fire Distict #3
Minutes of **RNR Meeting**
August 26, 2023
Monday 7:30PM

Board Members Present: Mark Heiser, Mark Lockhart, (Tyler Bentz Absent)
Guest Public Present: Max Morgan, Nathan Brunner

Meeting called to order at 7:30PM by Mark Lockhart

⅔ quorum of the board is present

No public comments were made. We waited 5 minutes before vote.

Mark Heiser made a motion to exceed the RNR tax rate to 7.821 mill levey.

Mark Lockhart second the motion. Motion carried 2/0

Signed resolution No. 10

Mark Lockhart made the motion to close the meeting and Mark Heiser seconded, Passed 2/0

Meeting closed and adjourned 7:39PM

Marion County Fire District #3
Minutes of **Budget for 2024**
August 26, 2023
Monday 7:40PM

Board Members Present: Mark Heiser, Mark Lockhart, (Tyler Bentz Absent)
Guest Public Present: Max Morgan, Nathan Brunner

Meeting called to order at 7:40PM by Mark Lockhart

⅔ quorum of the board is present

No public comments were made. We waited 5 minutes before vote.

Mark Heiser made a motion to accept the budget for 2024 and Mark Lockhart seconded.

Mark Lockhart second the motion. Motion carried 2/0

Signed budget for 2024

Mark Lockhart made the motion to close the meeting and Mark Heiser seconded, Passed 2/0

Meeting closed and adjourned 7:50PM