State of Kansas
Special District
2022

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Marion County Fire District #1, 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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	146,458	✓ 44,175	6,272 ✓
Special Equipment		6	21,910		
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	168,368	44,175	6,272
Budget Summary		8			County Clerk's Use Only
Neighborhood Revitalization Rebate		9			7042750
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:
D Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA CFE CGMA
Address:
Swindoll, Janzen, Hawk, & Loyd, LLC
123 S Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com; jannolde@sjhl.com

Attest: October 21, 2021

County Clerk

Governing Body

No assurance is provided.

Marion County Fire District #1, Kansas
Marion County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	44,174	2,046	28	217	237	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,174	2,046	28	217	237	14

County Treas Motor Vehicle Estimate 2,046

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 217

County Treas Commercial Vehicle Tax Estimate 237

County Treas Watercraft Tax Estimate 14

MVT Factor 0.04632

RVT Factor 0.00063

16/20M Factor 0.00491

Comm Veh Factor 0.00537

Watercraft Factor 0.00032

No assurance is provided.

2022

Marion County Fire District #1, Kansas
Marion County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Special Equipment	13,000	13,000	13,000	Equip Reserve
	Totals	13,000	13,000	13,000	
	Adjustments*				
	Adjusted Totals	13,000	13,000	13,000	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Marion County Fire District #1, Kansas
Marion County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
Firefighting Unit/RKO	11/14/2016	60	3.25	28,000	5,000	6,158	0
F550 Truck	2/16/2018	60	4.00	28,000	17,453	6,290	6,290
Bunker Gear	11/11/2021	48	3.00	23,000	0	0	6,500
			Total	**79,000**	**22,453**	**12,448**	**12,790**

No assurance is provided.
***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	77,012	106,009	99,930
Receipts:			
Ad Valorem Tax	44,181	44,174	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4	30	30
Motor Vehicle Tax	2,146	2,052	2,046
Recreational Vehicle Tax	28	27	28
16/20M Vehicle Tax	205	203	217
Commercial Vehicle Tax	223	149	237
Watercraft Tax	9	9	14
LAVTR	0	0	0
Cash Receipts	5,431	0	0
Grant	0	2,000	0
Loan Proceeds	0	23,000	0
Neighborhood Revitalization Rebate	-191	-313	-219
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**52,036**	**71,331**	**2,353**
Resources Available:	**129,048**	**177,340**	**102,283**
Expenditures:			
Capital Outlay	0	0	10,000
Fire Runs and Supplies	10,039	14,000	14,000
Transfer to Special Equipment	13,000	13,000	13,000
Intercom Headset	0	4,000	0
Bunker Gear	0	46,410	0
Bunker Gear Loan	0	0	6,500
Cash Forward (2022 column)			102,958
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**23,039**	**77,410**	**146,458**
Unencumbered Cash Balance Dec 31	106,009	99,930	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	112,248	132,224	146,458
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	146,458
		Tax Required	44,175
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	44,175

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Equipment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,806	8,358	8,910
Receipts:			
Transfer from General	13,000	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**13,000**	**13,000**	**13,000**
Resources Available:	**20,806**	**21,358**	**21,910**
Expenditures:			
F550 Truck Lease purchase	6,290	6,290	6,290
Firefighting Unit/RKO Lease Purchase Pmt	6,158	6,158	0
Cash Forward (2022 column)			15,620
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**12,448**	**12,448**	**21,910**
Unencumbered Cash Balance Dec 31	8,358	8,910	0
2020/2021/2022 Budget Authority Amount:	26,045	21,358	21,910

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

No assurance is provided.

Marion County Fire District #1, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Firemans Relief			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	34,035	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		34,035
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State of KS	2,143									
Interest	23									
Total Receipts	2,166	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,166
Resources Available:	36,201	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	36,201
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenses	2,325									
Total Expenditures	2,325	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,325
Cash Balance Dec 31	33,876	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	33,876 **
										33,876 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
Special District

NOTICE OF RATE AND BUDGET HEARING

2022

The governing body of
Marion County Fire District #1, Kansas
Marion County
will meet on September 8, 2021 at 6:40 PM at Main Street Café, Durham, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Marion County Fire District #1 and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 6:30 PM immediately preceding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	23,039	6.196	77,410	6.196	146,458	44,175	6.274
Special Equipment	12,448		12,448		21,910		
Non-Budgeted Funds	2,325						
Totals	37,812	6.196	89,858	6.196	168,368	44,175	6.274
*Revenue Neutral Rate***							*6.274*
Less: Transfers	13,000		13,000		13,000		
Net Expenditures	24,812		76,858		155,368		
Total Tax Levied	44,259		44,174		xxxxxxxxxxxxxxxx		
Assessed Valuation	7,142,688		7,129,371		7,041,016		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	52,355	34,313	22,453
Total	52,355	34,313	22,453

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Jon Christiansen
Treas

No assurance is provided.

Marion County Fire District #1, Kansas

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	44,175	6.274	219
Debt Service			0
			0
			0
			0
			0
TOTAL	44,175	6.274	219

2021 July 1 Valuation: 7,041,016

Valuation Factor: 7,041.016

Neighborhood Revitalization Subj to Rebate: 34,869

Neighborhood Revitalization factor: 34.869

**This information comes from the 2022 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 8, 2021, 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. _____

A RESOLUTION OF THE Marion County Fire District #1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Marion County Fire District #1 was calculated as 6.274 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Marion County Fire District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8, 2021 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 #1, 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 #1:

The Marion County Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.274 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 8th day of September 2021 and **SIGNED** by the Governing Body.

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 Hillsboro Star-Journal, 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 4thday of August,2021.

Debra K Steele

Subscribed and sworn to before me this
4th day of August, 2021

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

PUBLICATION FEE:
$313.95 plus $5.00 for affidavit(s)

First published Aug. 4, 2021, in the Hillsboro Star-Journal, Hillsboro, Kansas (1t)

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Special Equipment	12,448		12,448		21,910		
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Jon Christiansen

Treasurer

H-46-3946