State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Marion County Fire District #2, 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
as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	172,962	103,771	
Debt Service	10-113				
Special Equipment		6	83,176		
		6			
Totals		xxxxxxxx	256,138	103,771	
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization		8			

	Final County Assessed Valuation	County Clerk's Use Only
Marion County		14,838,735
McPherson County		2,423,395
0		
0		
0		
	Nov 1, 2024 Total Assessed Valuation	-

Revenue Neutral Rate: 5.785

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

Date Attested: Oct 8, 2024

County Clerk

Governing Body 9-16-24

No assurance is provided.

Marion County Fire District #2, Kansas
Marion County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	99,829	9,930	181	451	737	50
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	99,829	9,930	181	451	737	50

County Treas Motor Vehicle Estimate 9,930

County Treas Recreational Vehicle Estimate 181

County Treas 16/20M Vehicle Estimate 451

County Treas Commercial Vehicle Tax Estimate 737

County Treas Watercraft Tax Estimate 50

MVT Factor 0.09947

RVT Factor 0.00181

16/20M Factor 0.00452

Comm Veh Factor 0.00738

Watercraft Factor 0.00050

No assurance is provided.

2025

Marion County Fire District #2, Kansas
Marion County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Equipment	54,501	54,501	54,501	Equip Reserve
	Totals	54,501	54,501	54,501	
	Adjustments*				
	Adjusted Totals	54,501	54,501	54,501	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Marion County Fire District #2, Kansas
Marion County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
Pumper Rescue Truck	1/1/2023	60	5.00	190,000	155,695	43,026	43,026
				Total	**155,695**	**43,026**	**43,026**

No assurance is provided.

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

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,259	31,981	49,379
Receipts:			
Ad Valorem Tax	78,847	99,829	xxxxxxxxxxxxxxxx
Delinquent Tax	464	20	20
Motor Vehicle Tax	6,987	9,208	9,930
Recreational Vehicle Tax	123	179	181
16/20M Vehicle Tax	267	331	451
Commercial Vehicle Tax	220	792	737
Watercraft Tax	38	49	50
McPherson County Reciepts	15,543	0	0
Rent	0	10,000	10,000
Interest on Idle Funds	157	0	0
Reimbursment	24,915	0	0
PrYr Deposit not reported	2,063	0	0
Grant/Donations MMM	6,000	3,400	0
Insurance Claim	0	0	0
Lease Proceeds	0	0	0
Neighborhood Revitalization Rebate	-1,327	-1,880	-1,557
Miscellaneous	110	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**134,407**	**121,928**	**19,812**
Resources Available:	**150,666**	**153,909**	**69,191**
Expenditures:			
Personal Services	5,341	6,000	6,000
Contracted Services	15,132	12,000	12,000
Commodities	14,954	11,000	11,000
Capital Outlay	28,757	10,000	10,000
Transfer to Special Equipment	54,501	54,501	54,501
Capital Improvement	0	1,029	1,029
Building Upgrade	0	10,000	10,000
Cash Forward (2025 column)			68,432
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**118,685**	**104,530**	**172,962**
Unencumbered Cash Balance Dec 31	31,981	49,379	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	147,403	150,923	172,962
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	172,962
		Tax Required	103,771
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	103,771

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,249	17,200	28,675
Receipts:			
Transfer from General	54,501	54,501	54,501
Interest on Idle Funds	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**54,501**	**54,501**	**54,501**
Resources Available:	**65,750**	**71,701**	**83,176**
Expenditures:			
Truck Purchase	0	0	0
Truck Loan Payment	48,550	43,026	43,026
Cash Forward (2025 column)			40,150
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**48,550**	**43,026**	**83,176**
Unencumbered Cash Balance Dec 31	17,200	28,675	0
2023/2024/2025 Budget Authority Amount:	65,934	77,225	83,176

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

The governing body of
Marion County Fire District #2, Kansas
Marion County
will meet on September 16, 2024 at 7:30 PM at Marion Co Dist #2, Station Number 1, 214 E Main, Goessel, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is avaiable at Marion County Fire Dist #2 and will be available at this hearing.

SUPPORTING COUNTIE
Marion County (home county) McPherson County

BUDGET SUMMAR'
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	118,685	6.021	104,530	6.014	172,962	103,771	6.014
Debt Service							
Special Equipment	48,550		43,026		83,176		
Totals	167,235	6.021	147,556	6.014	256,138	103,771	6.014
						*Revenue Neutral Rate***	*5.785*
Less: Transfers	54,501		54,501		54,501		
Net Expenditures	112,734		93,055		201,637		
Total Tax Levied	94,003		99,829		xxxxxxxxxxxxxxx		
Assessed Valuation:	15,610,618		16,597,690		17,254,865		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	190,000	155,758	155,695
Total	190,000	155,758	155,695

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

Matthew Voth
Fire Chief

Page No. 7

No assurance is provided.

Keith Banman opened the 2025 budget meeting – Resolution 2025-02

2025 budget was sent around for final review of the board and for signatures.

Keith Banman asked for any board discussion on the budget.

No comments, unanimous approval by board.

We all signed the document to be turned in.

Keith Banman closed the 2025 budget meeting.

We received a small check from the MN County officers department in payment for our personnel and equipment on a mutual aid fire.

We received notification from Reno County advising we would be compensated for the Cottonwood Fire Complex.

Fire Chief Report:

Nuisance stray cat in fire station #1 was live trapped and was relocated to Calvin Duerksen property.

Fire Station volunteers will help judge at the upcoming October Fall Festival car show.

Thank you note received from Bethesda along with cookies sent to last fire practice for basement water cleanup.

Matt handed out information about a command vehicle for us to review.

Assistant Chief Report:

At September monthly fire training we performed SCBA practice. Covered inside of goggles so they were in total darkness in training area setup at Station #2

In October Southern Star Gas Company is coming out to do some training.

Ordered up fire prevention week materials for Goessel Schools USD 411

Fire Runs:

August 28th – Gas Smell Call @ Bethesda

September 4th – Goering Plumbing/HVAC hit a Gas Line, Called out to Bethesda again

September 16th – Lift Assist @ Gibson home

Keith read August 2024' financial statements

Motion from Jim to Approve Financials 2nd by Tim – Unanimous Board Approval

Marion County Fire District #2 Fire Board Meeting:

September 16, 2024

Present: Nate Ashley, Keith Banman, Tim Goertzen, Marvin Duerksen, Jim Schmidt, Jeremy Voth, Matt Voth,

Absent:

Chairman:

Keith Banman (chair) opened the RNR meeting.

Keith Banman read following RNR Statement, Resolution 2025-01

A resolution of the MNFD#2, Kansas to levy a property tax rate exceeding the Revenue Neutral Rate:

Whereas, the RNR for the MNFD#2 was calculated as 5.785 mills by the Marion county clerk.

Whereas, the budget proposed by the governing body of the MNFD#2 will require the levy of a property tax rate exceeding the RNR: and

Whereas, the governing body held an advertised public hearing on 9-16-24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony: and

Whereas, the governing body of the MNFD#2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

Now, therefore, be it resolved by the governing body of the MNFD#2

The MNFD#2 shall levy a property tax rated exceeding the Revenue Neutral Rate of 5.78 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 16th day of September 2024 and signed by the governing body.

See Signatures below next to roll call vote

Keith Banman asked for public comment: none present

Keith Banman asked for any board comment: none

Tim Goertzen made a motion to accept the RNR statement, Marvin Duerksen seconded.

Results of Roll Call Vote: Unanimous

Marvin – Yes Marvin D. Duerksen 9-25-24

Tim – Yes 9-23-24

Jim – Yes Jim R. Schmidt 9-23-24

Keith –Yes Keith Banman 9-23-4

Nathan – Yes Nathan Ashley 9-16-24

Keith Banman closed the RNR hearing.

Resolution 2025-01

A resolution of the MNFD#2, Kansas to levy a property tax rate exceeding the Revenue Neutral Rate:

Whereas, the RNR for the MNFD#2 was calculated as 5.785 mills by the Marion county clerk.

Whereas, the budget proposed by the governing body of the MNFD#2 will require the levy of a property tax rate exceeding the RNR: and

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The MNFD#2 shall levy a property tax rated exceeding the Revenue Neutral Rate of 5.785 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 16th day of September 2024 and signed by the governing body.

9-23-24

9-25-24

9-28-24

9-28-24

9-16-24

First published Aug. 7, 2024, in the Marion County Record, Marion, Kansas (1t)

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SUPPORTING COUNTIES

Marion County (home county) McPherson County

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Debt Service							
Special Equipment	48,550		43,026		83,176		
Totals	167,235	6.021	147,556	6.014	256,138	103,771	6.014
						*Revenue Neutral Rate***	5.785
Less: Transfers	54,501		54,501		54,501		
Net Expenditures	112,734		93,055		201,637		
Total Tax Levied	94,003		99,829				
Assessed Valuation	15,610,618		16,597,690		17,254,865		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	190,000	155,758	155,695
Total	190,000	155,758	155,695

*Tax rates are expressed in mills.

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

Matthew Voth
Fire Chief

M-47-2582

First published Aug. 7, 2024, in the Marion County Record, Marion, Kansas (1t)

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