2025

CERTIFICATE

To the Clerk of Marion County, State of Kansas

We, the undersigned, officers of

City of Marion

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.

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 Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			Exceeding
Fund	**K.S.A.**				
General	12-101a	7	2,206,373	804,523	61.577
Debt Service	10-113	8	262,430	26,115	1.999
Library	12-1220	8	111,367	93,449	7.152
Special Highway		9	113,619		
Special Parks		9	15,433		
Equipment Reserves		10	402,543		
Land Bank		10	4,731		
Utility Fund		11	4,813,081		
Capital Improvement		11	1,589,069		
Special Law Enforcement		12	38,846		
Industrial Promotion		12	248,900		
Totals		xxxxxxx	9,806,391	924,091	70.728
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			13,065,221
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		14			

61.577 ✓
1.999 ✓
7.152 ✓
70.73

Revenue Neutral Rate: 68.134

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
Attest: _____, 2024

County Clerk

Governing Body

No assurance is provided.

City of Marion

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	774,658	99,306	2,195	1,062	2,442	304
Debt Service	23,807	3,052	67	33	75	9
Library	90,894	11,652	258	125	286	36
TOTAL	889,359	114,010	2,520	1,220	2,803	349

County Treas Motor Vehicle Estimate 114,010
County Treas Recreational Vehicle Estimate 2,520
County Treas 16/20M Vehicle Estimate 1,220
County Treas Commercial Vehicle Tax Estimate 2,803
County Treas Watercraft Tax Estimate 349

Motor Vehicle Factor 0.12819
Recreational Vehicle Factor 0.00283
16/20M Vehicle Factor 0.00137
Commercial Vehicle Factor 0.00315
Watercraft Factor 0.00039

No assurance is provided.

City of Marion

2025

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	Equipment Reserve	0	15,000	15,000	KSA 12-1,117
General (within line items	Equipment Reserve	0	45,000	45,000	KSA 12-1,117
Special Highway	Debt Service	40,000	40,000	40,000	KSA 13-1,270
Special Highway	Capital Improvement	0	45,000	45,000	KSA 12-1,118
Utility Fund	Capital Improvement	0	205,000	205,000	KSA 12-1,118
Utility Fund	Equipment Reserve	80,000	173,000	173,000	KSA 12-825D
Utility Fund	Debt Service	150,000	150,000	150,000	
Utility Fund	General	0	200,000	420,000	KSA 12-825D
General	Capital Improvement	0	36,000	0	KSA 12-1, 118
	Totals	270,000	909,000	1,093,000	
	Adjustments*				
	Adjusted Totals	270,000	909,000	1,093,000	

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

No assurance is provided.

City of Marion

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	10/25/2012	9/1/2040	2.0-4.0	2,230,000	1,160,000	3/1 & 9/1	9/1	40,225	110,000	36,925	110,000
Series 2013	9/25/2013	10/1/2028	.6-3.8	840,000	320,000	4/1 & 10/1	10/1	11,560	60,000	9,580	60,000
Total G.O. Bonds					1,480,000			51,785	170,000	46,505	170,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KWPCBLF Jex Loan	1/4/2012	9/1/2033	2.42	346,482	190,825	3/1 & 9/1	3/1 & 9/1	4,515	17,084	4,099	17,500
KPWSLF Waterline Loan	1/3/2020	2/1/2041	1.31	3,934,478	2,743,112	2/1 & 8/1	2/1 & 8/1	45,007	127,810	42,877	129,940
USD 408 Agreement	3/22/2021	7/1/2024	0.00	548,609	136,000	n/a	2/1 & 7/1	0	136,000	0	0
Total Other					3,069,937			49,522	280,894	46,976	147,440
Total Indebtedness					4,549,937			101,307	450,894	93,481	317,440

No assurance is provided.

City of Marion

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
KPP Voltage Upgrade	5/17/2021	240	4.00	2,880,000	2,830,000	217,288	217,288
Motor Grader	6/13/2022	36	3.98	25,000	15,994	9,006	9,006
Ford Escape	7/26/2022	36	3.98	12,750	8,163	4,587	4,587
2024 Ram Bucket Truck	5/1/2024	36	5.59	129,972		27,384	42,337
Totals					**2,854,157**	**258,265**	**273,218**

No assurance is provided.

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Marion
Marion County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$90,894	$93,449
Delinquent Tax	$0	$0
Motor Vehicle Tax	$11,656	$11,652
Recreational Vehicle Tax	$270	$258
16/20M Vehicle Tax	$99	$125
TOTAL TAXES	$102,919	$105,484
Difference in Total Taxes:	$2,565	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$11,892,223	$13,052,179
Did Assessed Valuation Decrease?	No	
Levy Rate	7.643	7.160
Difference in Levy Rate:	(0.483)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Marion

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	150,618	335,091	243,523
Receipts:			
Ad Valorem Tax	623,580	774,658	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	14,090	0	0
Motor Vehicle Tax	96,288	90,443	99,306
Recreational Vehicle Tax	1,983	2,091	2,195
16/20M Vehicle Tax	719	768	1,062
Commercial Vehicle Tax	2,234	2,978	2,442
Watercraft Tax	329	287	304
Gross Earning (Intangible) Tax	0	0	0
Guest Tax	22,590	25,000	25,000
Local Alcoholic Liquor	2,142	2,046	2,046
Compensating Use Tax	60,855	63,000	63,000
Local Sales Tax	210,447	193,000	193,000
Local Sales Tas .075%	269,796	248,900	0
Licenses & Permits	62,619	50,000	50,000
Fees & Services	33,088	40,525	40,525
Reimbursements	32,540	30,000	30,000
Housing Authority Reimbursements	74,322	69,000	69,000
Court Fine, Bonds & Diversions	6,353	22,500	22,500
Transfer In from Utility	0	200,000	420,000
Community Enrichment Fees	0	7,500	7,500
Excise Tax	4	25	25
Intergovernmental Revenues	16,752	16,000	16,000
Property Revenues	118,862	10,000	10,000
Library Reimbursements	68,751	67,700	67,700
Recreation	6,210		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	0	47,000	47,000
Neighborhood Revitalization Rebate	-9,957	-11,303	-10,278
Miscellaneous	5,549		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,720,146**	**1,952,118**	**1,158,327**
Resources Available:	**1,870,764**	**2,287,209**	**1,401,850**

City of Marion

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,870,764	2,287,209	1,401,850
Expenditures:			
General Administrative	305,428	318,359	324,359
Housing	74,885	72,959	74,285
Cemetery	32,717	75,621	104,575
City Building	33,071	23,148	23,148
Flood Control	2,459	5,000	13,350
Fire	63,994	64,677	59,677
Library Program	74,537	105,979	105,979
Museum	16,206	28,750	37,750
Parks	67,486	90,000	121,228
Court	15,466	24,646	25,704
Streets/Alleys	193,854	320,681	379,172
Swimming Pool	36,000	36,000	0
Industrial Development	64,056	33,625	0
Planning	599	5,000	5,000
Juvenile Intake	490	1,650	1,650
Police	295,343	446,134	496,008
Airport	18,026	29,000	35,565
Baseball Complex	2,087	0	0
Community Enrichment	74,641	148,457	190,000
Sub-Total detail page	1,371,345	1,829,686	1,997,450
Sales Tax	64,328	63,000	63,000
Lease Purchase	100,000	100,000	0
Transfer to Equipment Reserve	0	15,000	15,000
Transfer to Capital Improvement Reserve	0	36,000	0
Cash Reserve (2025 column)			130,923
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,535,673**	**2,043,686**	**2,206,373**
Unencumbered Cash Balance Dec 31	335,091	243,523	xxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,872,949	2,256,953	2,206,373
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,206,373
		Tax Required	804,523
	Delinquent Comp Rate: 0.0%		0
		Amount of 2024 Ad Valorem Tax	804,523

No assurance is provided.

City of Marion

2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administrative			
Personal	191,726	238,359	238,359
Contractual	36,854	35,000	35,000
Commodities	76,238	40,000	46,000
Capital Outlay	610	0	0
Transfer Out	0	5,000	5,000
Total	**305,428**	**318,359**	**324,359**
Housing			
Personal	74,885	72,959	74,285
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**74,885**	**72,959**	**74,285**
Cemetery			
Personal	24,103	60,621	77,875
Contractual	0	0	0
Commodities	8,286	8,900	10,500
Capital Outlay	328	1,100	11,200
Transfer Out	0	5,000	5,000
Total	**32,717**	**75,621**	**104,575**
City Building			
Personal	3,434	4,500	4,500
Contractual	0	0	0
Commodities	29,637	18,648	18,648
Capital Outlay	0	0	0
Total	**33,071**	**23,148**	**23,148**
Flood Control			
Personal	0	0	0
Contractual	0	0	0
Commodities	1,474	5,000	9,250
Capital Outlay	985	0	4,100
Total	**2,459**	**5,000**	**13,350**
Fire			
Personal	22,150	23,177	23,177
Contractual	0	0	0
Commodities	30,249	25,000	25,000
Capital Outlay	11,595	11,500	6,500
Transfer Out	0	5,000	5,000
Total	**63,994**	**64,677**	**59,677**
Library Program			
Personal	68,426	105,979	105,979
Contractual	0	0	0
Commodities	6,111	0	0
Capital Outlay	0	0	0
Total	**74,537**	**105,979**	**105,979**
Museum			
Personal	9,850	17,500	16,500
Contractual	0	0	0
Commodities	6,356	11,000	21,000
Capital Outlay	0	250	250
Total	**16,206**	**28,750**	**37,750**
Total - Page 7b	**603,297**	**694,493**	**743,123**

City of Marion

2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Parks			
Personal	34,283	58,118	60,000
Contractual	0	3,000	5,824
Commodities	32,942	18,850	15,944
Capital Outlay	261	5,032	29,460
Transfer Out	0	5,000	5,000
Reimbursements	0	0	5,000
Total	**67,486**	**90,000**	**121,228**
Court			
Personal	13,395	21,536	22,594
Contractual	70	350	350
Commodities	2,001	1,260	1,260
Capital Outlay	0	1,500	1,500
Total	**15,466**	**24,646**	**25,704**
Streets/Alleys			
Personal	112,983	149,228	145,572
Contractual	0	0	0
Commodities	73,058	92,228	123,700
Capital Outlay	7,813	59,225	89,900
Transfer Out	0	20,000	20,000
Total	**193,854**	**320,681**	**379,172**
Swimming Pool			
Personal	0	0	0
Contractual	0	0	0
Commodities	36,000	36,000	0
Capital Outlay	0	0	0
Total	**36,000**	**36,000**	**0**
Industrial Development			
Personal	0	33,625	0
Contractual	47,480	0	0
Commodities	12,938	0	0
Taxes	3,638	0	0
Total	**64,056**	**33,625**	**0**
Planning			
Personal	0	0	0
Contractual	0	3,500	3,500
Commodities	599	1,200	1,300
Capital Outlay	0	300	200
Total	**599**	**5,000**	**5,000**
Juvenile Intake			
Personal	0	0	0
Contractual	0	0	0
Commodities	490	1,650	1,650
Capital Outlay	0	0	0
Total	**490**	**1,650**	**1,650**
Total - Page 7c	**377,951**	**511,602**	**532,754**

City of Marion

2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Police			
Personal	248,387	332,474	371,358
Contractual	23,349	62,639	67,000
Commodities	12,896	40,870	47,650
Capital Outlay	3,934	151	0
Transfer Out	0	5,000	5,000
Car Expense	6,777	5,000	5,000
Total	**295,343**	**446,134**	**496,008**
Airport			
Personal	0	0	0
Contractual	8,635	0	0
Commodities	9,391	19,000	20,565
Capital Outlay	0	10,000	15,000
Total	**18,026**	**29,000**	**35,565**
Baseball Complex			
Personal	0	0	0
Contractual	0	0	0
Commodities	2,087	0	0
Capital Outlay	0	0	0
Total	**2,087**	**0**	**0**
Community Enrichment			
Personal	71,260	81,632	125,000
Contractual	365	2,000	2,000
Commodities	3,016	4,825	3,000
Matching Grant Fees/Capital Outlay	0	60,000	60,000
Total	**74,641**	**148,457**	**190,000**
Total - Page 7d	**390,097**	**623,591**	**721,573**

Page 7d

Total - Page 7b	603,297	694,493	743,123
Total - Page 7c	377,951	511,602	532,754
Total - Page 7d	390,097	623,591	721,573
Total Detail Expenditures**	**1,371,345**	**1,829,686**	**1,997,450**

City of Marion

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,925	41,100	42,461
Receipts:			
Ad Valorem Tax	56,419	23,807	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,273	948	948
Motor Vehicle Tax	8,454	8,183	3,052
Recreational Vehicle Tax	173	189	67
16/20M Vehicle Tax	65	70	33
Commercial Vehicle Tax	194	270	75
Watercraft Tax	29	26	9
Transfer from Spec Highway	40,000	40,000	40,000
Transfer from Utility Fund	150,000	150,000	150,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-902	-347	-334
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**255,705**	**223,146**	**193,850**
Resources Available:	**257,630**	**264,246**	**236,311**
Expenditures:			
Principal Payments	160,000	170,000	170,000
Interest Payments	56,530	51,785	46,505
Cash Reserve (2025 column)			45,925
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**216,530**	**221,785**	**262,430**
Unencumbered Cash Balance Dec 31	41,100	42,461	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	259,105	266,523	262,430
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	262,430
		Tax Required	26,119
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	26,119

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,223	3,241	6,755
Receipts:			
Ad Valorem Tax	80,364	90,894	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,892		
Motor Vehicle Tax	13,012	11,656	11,652
Recreational Vehicle Tax	268	270	258
16/20M Vehicle Tax	97	99	125
Commercial Vehicle Tax	302	384	286
Watercraft Tax	62	37	36
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,283)	-1,326	-1,194
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**94,714**	**102,014**	**11,163**
Resources Available:	**97,937**	**105,255**	**17,918**
Expenditures:			
Appropriation to Library Board	94,696	98,500	111,367
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**94,696**	**98,500**	**111,367**
Unencumbered Cash Balance Dec 31	3,241	6,755	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	98,491	103,374	111,367
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,367
		Tax Required	93,449
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	93,449

No assurance is provided.

City of Marion

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	84,254	102,519	65,589
Receipts:			
State of Kansas Gas Tax	51,840	48,070	48,030
County Transfers Gas		0	0
Spec Assessments - Streets	6,425	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,265**	**48,070**	**48,030**
Resources Available:	**142,519**	**150,589**	**113,619**
Expenditures:			
Transfer toDebt Service	40,000	40,000	40,000
Transfer to Capital Improvements	0	45,000	45,000
Cash Reserve (2025 column)			28,619
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,000**	**85,000**	**113,619**
Unencumbered Cash Balance Dec 31	102,519	65,589	0
2023/2024/2025 Budget Authority Amount:	85,000	95,674	113,619

Adopted Budget **Special Parks**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,197	11,339	13,386
Receipts:			
Liquor Tax - State of Kansas	2,142	2,047	2,047
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,142**	**2,047**	**2,047**
Resources Available:	**11,339**	**13,386**	**15,433**
Expenditures:			
Commodities	0	0	15,433
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**15,433**
Unencumbered Cash Balance Dec 31	11,339	13,386	0
2023/2024/2025 Budget Authority Amount:	10,000	3,695	15,433

No assurance is provided.

City of Marion

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserves**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,514	26,543	169,543
Receipts:			
Township Reimbursement	1,762	0	0
Transfer from General		15,000	15,000
YE Transfer from Fire (General)		5,000	5,000
YE Transfer from S&A (General)		20,000	20,000
YE Transfer from Admin (General)		5,000	5,000
YE Transfer from Police (General)		5,000	5,000
YE Transfer from Park (General)		5,000	5,000
YE Transfer from Cemetery (General)		5,000	5,000
Transfer from Utility	80,000	173,000	173,000
Interest on Idle Funds			
Miscellaneous	18,480		
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule		
Total Receipts	100,242	233,000	233,000
Resources Available:	103,756	259,543	402,543
Expenditures:			
Capital Outlay for Equipment	77,213	0	0
Skid Loader/Mini Ex		90,000	0
Bucket Truck Lease Payment		0	48,000
Cash Reserve (2025 column)			354,543
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	77,213	90,000	402,543
Unencumbered Cash Balance Dec 31	26,543	169,543	0
2023/2024/2025 Budget Authority Amount:	80,000	216,514	402,543

Adopted Budget **Land Bank**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,081	4,081	3,731
Receipts:			
Property Sales	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	1,000	1,000
Resources Available:	4,081	5,081	4,731
Expenditures:			
House Demo	0	0	0
Legal Publications	0	100	100
Operations & Maintenance	0	1,000	1,000
Professional Services	0	100	100
Legal & Filing Fees	0	150	150
Cash Reserve (2025 column)			3,381
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,350	4,731
Unencumbered Cash Balance Dec 31	4,081	3,731	0
2023/2024/2025 Budget Authority Amount:	1,350	4,731	4,731

No assurance is provided.

City of Marion

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Utility Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,210,805	1,642,459	931,690
Receipts:			
Electrical	2,432,656	2,663,041	2,663,041
Refuse	175,323	171,963	171,963
Sewer	308,710	314,263	314,263
Water	747,839	732,124	732,124
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,664,527**	**3,881,391**	**3,881,391**
Resources Available:	**4,875,332**	**5,523,850**	**4,813,081**
Expenditures:			
Electrical	1,954,589	609,141	609,141
KPP Power Purchases	0	1,750,000	1,750,000
12.5 Upgrade Charges	0	246,891	246,891
Refuse	151,328	166,623	166,623
Sewer	155,448	237,676	237,676
Water	741,508	783,830	783,830
Operating Transfers	0	70,000	70,000
Transfer to General Fund	0	200,000	420,000
Transfer to Debt Service Fund	150,000	150,000	150,000
Transfer to Equipment Reserve Fund	80,000	173,000	173,000
Transfer to Capital Improvement	0	205,000	205,000
Cash Reserve (2025 column)			921
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,232,873**	**4,592,160**	**4,813,081**
Unencumbered Cash Balance Dec 31	1,642,459	931,690	0
2023/2024/2025 Budget Authority Amount:	3,978,505	5,026,446	4,813,081

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	209,202	54,169	91,069
Receipts:			
CDBG Grants	189,000	0	0
KDOT Grant	0	9,000	9,000
KHRC Grant	0	75,000	75,000
Transfer from Special Highway	0	45,000	45,000
KDHE Loan proceeds-Water Plant	0	0	1,200,000
Transfer from Utility	0	205,000	205,000
Memorials/Fed Project Grants	7,178	0	0
Transfer from General Fund	0	36,000	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**196,178**	**370,000**	**1,534,000**
Resources Available:	**405,380**	**424,169**	**1,625,069**
Expenditures:			
ARPA-SLFRF Water Tower Project	0	134,600	134,600
KHRC Buyers Assistance Program	0	75,000	75,000
Streets Projects	146,671	100,000	100,000
KDOT Aviation	0	11,500	11,500
Capital Outlay Projects - Memorials	197,500	12,000	12,000
KDHE Loan proceeds-Water Plant	0	0	1,200,000
Locust Drain Project	7,040		
Cash Reserve (2025 column)			55,969
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**351,211**	**333,100**	**1,589,069**
Unencumbered Cash Balance Dec 31	54,169	91,069	36,000
2023/2024/2025 Budget Authority Amount:	2,293,100	1,534,102	1,589,069

No assurance is provided.

City of Marion

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law Enforcement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,239	26,946	19,546
Receipts:			
VIN Inspections	14,620	15,000	15,000
SPV Permits	3,538	3,300	3,300
Tech Fees	285	1,000	1,000
Forfeited Property	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,443**	**19,300**	**19,300**
Resources Available:	**43,682**	**46,246**	**38,846**
Expenditures:			
Equipment - VIN Fund	15,035	25,000	25,000
VIN Inspections Books	0	1,500	1,500
SPV Fund Expenses	0	200	200
Commodities	1,701	0	0
Cash Reserve (2025 column)			12,146
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,736**	**26,700**	**38,846**
Unencumbered Cash Balance Dec 31	26,946	19,546	0
2023/2024/2025 Budget Authority Amount:	26,700	37,139	38,846

Adopted Budget

Industrial Promotion	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Sales Tax Collections			248,900
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**248,900**
Resources Available:	**0**	**0**	**248,900**
Expenditures:			
Personal	0	0	33,625
Contractual	0	0	0
Commodities	0	0	0
Taxes	0	0	0
Cash Reserve (2025 column)			215,275
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**248,900**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	248,900

No assurance is provided.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Marion

will meet on Septemebr 16, 2024 at 5:00 PM at City Hall - 203 N. 3rd St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Hall - 203 N. 3rd St and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 for 2023		Current Year Estimate for 2024		Proposed Budget 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	1,535,673	59.298	2,043,686	65.139	2,206,373	804,523	61.639
Debt Service	216,530	5.365	221,785	2.001	262,430	26,119	2.001
Library	94,696	7.642	98,500	7.643	111,367	93,449	7.160
Special Highway	40,000		85,000		113,619		
Special Parks					15,433		
Equipment Reserves	77,213		90,000		402,543		
Land Bank			1,350		4,731		
Utility Fund	3,232,873		4,592,160		4,813,081		
Capital Improvement	351,211		333,100		1,589,069		
Special Law Enforcement	16,736		26,700		38,846		
Industrial Promotion					248,900		
Totals	5,564,932	72.305	7,492,281	74.783	9,806,391	924,091	70.800
						*Revenue Neutral Rate***	*68.134*
Less: Transfers	270,000		909,000		1,093,000		
Net Expenditure	5,294,932		6,583,281		8,713,391		
Total Tax Levied	783,493		889,359		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,835,814		11,892,223		13,052,179		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,800,000	1,640,000	1,480,000
Revenue Bonds	0	0	0
Other	4,572,049	3,348,329	3,069,937
Lease Purchase Principal	3,048,206	2,867,750	2,854,157
Total	9,420,255	7,856,079	7,404,094

*Tax rates are expressed in mills

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

Janet Robinson

Official Title: City Clerk

No assurance is provided.

City of Marion

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	804,524	61.639	10,278
Debt Service	26,117	2.001	334
Library	93,449	7.160	1,194
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	924,090	70.800	11,806

2024 July 1 Valuation: 13,052,179

Valuation Factor: 13,052.179

Neighborhood Revitalization Subj to Rebate: 166,751

Neighborhood Revitalization factor: 166.751

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

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

P-49-2599

First published Aug 21, 2024, in the Marion County Record, Marion, Kansas (1t)

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City of Marion

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BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	1,535,673	59.298	2,081,384	65.139	2,213,775	850,207	65.139
Debt Service	216,530	5.365	221,785	2.001	262,430	26,119	2.001
Library	94,696	7.642	98.500	7.643	117,591	99,753	7.643
Special Highway	40,000		85,000		113,619		
Special Parks					15,433		
Equipment Reserves	77,213				492,543		
Land Bank			1,350		4,731		
Utility Fund	3,232,873		4,592,160		4,813,081		
Capital Improvement	351,211		333,100		1,589,069		
Special Law Enforcement	16,736		26,700		38,846		
Industrial Promotion					248,900		
Totals	5,564,932	72.305	7,439,979	74.783	9,910,018	976,079	74.783
						*Revenue Neutral Rate**	68.134
Less: Transfers	120,000		773,000		1,043,000		
Net Expenditures	5,444,932		6,666,979		8,867,018		
Total Tax Levied	783,493		889,359				
Assessed Valuation	10,835,814		11,892,223		13,052,179		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	1,800,000	1,640,000	1,480,000
Revenue Bonds	0	0	0
Other	4,572,049	3,348,329	3,069,937
Lease Pur. Princ.	3,048,206	2,867,750	2,854,157
Total	9,420,255	7,856,079	7,404,094

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**Revenue Neutral Rate as defined by KSA 79-2988
Janet Robinson
City Official Title: City Clerk

M-49-2600

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF MARION CITY, HEREBY NOTIFIES THE MARION COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 74.783. The date of our hearing is September 16, 2024 at 5:00 PM and will be held at 203 N. 3rd in Marion, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 15, 2024

(Seal)

Janet Robinson
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the City of Marion, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 16th, 2024

Resolution No. 24-09

Governing Body Member	Yes	No	No Vote
Michael Powers, Mayor	✓		
Zach Collett, Vice Mayor	✓		
Amy Smith, Council Member	✓		
Kevin Burkholder, Council Member	✓		
Tm Baxa, Council Member	✓		
TOTAL			

Certified:

_____

Resolution No. 24-09

A RESOLUTION OF THE CITY OF MARION, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Marion was calculated as 68.134 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Marion will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 16th, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Marion, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MARION:

The City of MARION shall levy a property tax rate exceeding the Revenue Neutral Rate of 68.134 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 Mayor.

Mayor, Michael Powers

Attested: Janet Robinson

City Clerk, Janet Robinson

State of Kansas
City

2025

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General	1,535,67	59.298	2,081,38	65.139	2,213,77	850,20	65.139
Debt Service	216,53	5.365	221,78	2.001	262,43	26,11	2.001
Library	94,69	7.642	98,50	7.643	117,59	99,75	7.643
Special Highway	40,00		85,00		113,61		
Special Parks					15,43		
Equipment Reserves	77,21				492,54		
Land Bank			1,35		4,73		
Utility Fund	3,232,87		4,592,16		4,813,08		
Capital Improvement	351,21		333,10		1,589,06		
Special Law Enforcement	16,73		26,70		38,84		
Industrial Promotion					248,90		
Totals	5,564.93	72.305	7,439.97	74.783	9,910.01	976.07	74.783
						*Revenue Neutral Rate***	*68.134*
Less: Transfers	120,00		773,00		1,043,00		
Net Expenditure	5,444.93		6,666.97		8,867.01		
Total Tax Levied	783,49		889,35		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,835,81		11,892,22		13,052,17		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,800,000	1,640,000	1,480,000
Revenue Bonds	0	0	0
Other	4,572,049	3,348,329	3,069,937
Lease Purchase Principal	3,048,206	2,867,750	2,854,157
Total	9,420,255	7,856,079	7,404,094

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

Janet Robinson
Official Title: City Clerk

No assurance is provided.

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

Janet Robinson

City Official Title: City Clerk

M-49-2600