State of Kansas
Special District
2026

RECEIVED
SEP 23 2025
MARION COUNTY CLERK
MARION KS 66861

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Neutral

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 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	154,631	44,148	5.641
Debt Service	10-113				
Special Equipment		6	43,615		
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxxx	198,246	44,148	5.641
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					7825252
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate		9			

Revenue Neutral Rate	5.640
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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.

Attest: Oct 24, 2025
County Clerk

Governing Body

No assurance is provided.

Marion County Fire District #1, Kansas
Marion County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	44,151	2,134	24	123	157	10
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,151	2,134	24	123	157	10

County Treas Motor Vehicle Estimate 2,134

County Treas Recreational Vehicle Estimate 24

County Treas 16/20M Vehicle Estimate 123

County Treas Commercial Vehicle Tax Estimate 157

County Treas Watercraft Tax Estimate 10

MVT Factor 0.04833

RVT Factor 0.00054

16/20M Factor 0.00279

Comm Veh Factor 0.00356

Watercraft Factor 0.00023

No assurance is provided.

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	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	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

No assurance is provided.

Marion County Fire District #1, Kansas
Marion County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
Bunker Gear	11/11/2021	48	3.00	23,000	5,042	5,193	0
			Total	**23,000**	**5,042**	**5,193**	**0**

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

Marion County Fire District #1, Kansas
Marion County
FUND PAGE FOR FUNDS WITH A TAX LEV

2026

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,621	99,722	108,470
Receipts:			
Ad Valorem Tax	44,004	44,151	xxxxxxxxxxxxxxx
Delinquent Tax	31	30	30
Motor Vehicle Tax	2,153	1,549	2,134
Recreational Vehicle Tax	23	21	24
16/20M Vehicle Tax	250	216	123
Commercial Vehicle Tax	161	110	157
Watercraft Tax	14	11	10
Donation	0	0	0
Rescue Grant	0	0	0
Tiffany Cattle 1979 Ford	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-113	-340	-465
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**46,523**	**45,748**	**2,013**
Resources Available:	**133,144**	**145,470**	**110,483**
Expenditures:			
Capital Outlay	7,801	10,000	10,000
Fire Runs and Supplies	11,951	14,000	14,000
Transfer to Special Equipment	13,000	13,000	13,000
Truck Purchase	0	0	0
Cash Reserve (2026 column)			117,631
Miscellaneous	670		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**33,422**	**37,000**	**154,631**
Unencumbered Cash Balance Dec 31	99,722	108,470	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	133,843	141,845	154,631
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,631
		Tax Required	44,148
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	44,148

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,314	22,808	30,615
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:	**29,314**	**35,808**	**43,615**
Expenditures:			
Lease	6,506	5,193	0
Cash Reserve (2026 column)			43,615
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,506**	**5,193**	**43,615**
Unencumbered Cash Balance Dec 31	22,808	30,615	0
2024/2025/2026 Budget Authority Amount:	29,321	35,814	43,615

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 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 2024 is reported)

2026

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	33,688	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		33,688
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Deposits	59									
State of KS SMART	2,529									
Total Receipts	2,588	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,588
Resources Available:	36,276	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	36,276
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	1,945									
Total Expenditures	1,945	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,945
Cash Balance Dec 31	34,331	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	34,331 **
										34,331 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2026

The governing body of
Marion County Fire District #1, Kansas
Marion County
23
will meet on August~~28,~~ 2025 at 7:00 AM 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.

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 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	33,422	6.069	37,000	5.872	154,631	44,148	5.640
Debt Service							
Special Equipment	6,506		5,193		43,615		
Non-Budgeted Funds	1,945						
Totals	41,873	6.069	42,193	5.872	198,246	44,148	5.640
						*Revenue Neutral Rate***	*5.640*
Less: Transfers	13,000		13,000		13,000		
Net Expenditures	28,873		29,193		185,246		
Total Tax Levied	44,155		44,151		xxxxxxxxxxxxxxxx		
Assessed Valuation	7,274,514		7,517,848		7,827,008		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	17,190	11,206	5,042
Total	17,190	11,206	5,042

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

Jon Christiansen
Treasurer

Page No. 8

No assurance is provided.

Marion County Fire District #1, Kansas

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	44,148	5.640	465
Debt Service			0
			0
			0
			0
			0
TOTAL	44,148	5.640	465

2025 July 1 Valuation: 7,827,008

Valuation Factor: 7,827.008

Neighborhood Revitalization Subj to Rebate: 82,369

Neighborhood Revitalization factor: 82.369

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

RECEIVED
SEP 23 2025
MARION COUNTY CLERK
MARION KS 66861

BUDGET APPROVAL

July 16, 2025

Jon Christiansen
Marion County Fire District #1
317 Santa Fe
Durham, KS 67438

Re: Marion Co Fire Dist #1 Durham

Dear Jon:

We have provided a draft copy of the budget of the Marion Co Fire Dist #1 Durham for your review.

This budget is the responsibility of management and it is important that management review and approve them. After your review, please sign below and email this letter to our office.

We are pleased to be providing the budget services to the Fire District and hope that you are satisfied with our services. If we can assist you further, please do not hesitate to call.
Sincerely yours,

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

of Loyd Group, LLC

Enclosure

To Loyd Group, LLC:

X We approve the above document.

_____We do not approve the above documents and request further consultations.

Marion Co Fire Dist #1 Durham.

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, 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 13th day of August, 2025 .

Subscribed and sworn to before me this
13th day of August, 2025

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

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $277.00

First published Aug 13, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF BUGET HEARING

The governing body of

Marion County Fire District #1, Marion County

will meet on August 20, 2025 at 7:00 AM 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.

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Debt Service							
Special Equipment	6,506		5,193		43,615		
Non-Budgeted Funds	1,945						
Totals	41,873	6.069	42,193	5.872	198,246	44,148	5.640
						*Revenue Neutral Rate***	*5.640*
Less: Transfers	13,000		13,000		13,000		
Net Expenditure	28,873		29,193		185,246		
Total Tax Levied	44,155		44,151				
Assessed Valuation:	7,274,514		7,517,848		7,827,008		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	17,190	11,206	5,042
Total	17,190	11,206	5,042

*Tax rates are expressed in mills.

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

Jon Christiansen, Treasurer

M-48-2812

First published Aug 13, 2025, in the Marion County Record, Marion, Kansas (1t)

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Marion County Fire District #1, Marion County

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Special Equipment	6,506		5,193		43,615		
Non-Budgeted Funds	1,945						
Totals	41,873	6.069	42,193	5.872	198,246	44,148	5.640
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Less: Transfers	13,000		13,000		13,000		
Net Expenditure	28,873		29,193		185,246		
Total Tax Levied	44,155		44,151				
Assessed Valuation:	7,274,514		7,517,848		7,827,008		

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Tax rates are expressed in mills.

Revenue Neutral Rate as defined by KSA 79-2988

n Christiansen, Treasurer

M-48-2812