COUNTY CLERK COPY

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Marshall County, State of Kansas
We, the undersigned, officers of
Marshall Co. Rural Fire District No. 9

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.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	62,115	46,984	1.997
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	62,115	46,984	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

23,529,165
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.792
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 10 - 1. , 2025
Sandra K Wilson
County Clerk

Loren Kent Stowell
Alex
Matt Archer
Tony Tibbe Bruce Feldhausen
Wayne Gu Fred Brandt
Governing Body

CPA Summary

Marshall Co. Rural Fire District No. 9
Marshall 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	42,046	2,355	64	458	346	12
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	42,046	2,355	64	458	346	12

County Treas Motor Vehicle Estimate 2,355

County Treas Recreational Vehicle Estimate 64

County Treas 16/20M Vehicle Estimate 458

County Treas Commercial Vehicle Tax Estimate 346

County Treas Watercraft Tax Estimate 12

MVT Factor 0.05601

RVT Factor 0.00152

16/20M Factor 0.01089

Comm Veh Facto 0.00823

Watercraft Facto: 0.00029

2026

Marshall Co. Rural Fire District No. 9
Marshall County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Marshall Co. Rural Fire District No. 9
Marshall 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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Relief Fund Loan	11/1/2023	3.00	70,000	63,000	5/1 & 11/1	11/1	1,890	7,000	1,680	7,000
Bank Loan	8/1/2024	6.03	100,000	100,000	Aug. 1	Aug. 1	6,114	7,548	5,652	8,010
Total Other				163,000			8,004	14,548	7,332	15,010
Total				**163,000**			**8,004**	**14,548**	**7,332**	**15,010**

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
			Total	**0**	**0**	**0**	**0**

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

Marshall Co. Rural Fire District No. 9
Marshall County
FUND PAGE FOR FUNDS WITH A TAX LEVY

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	3,709	9,085	11,744
Receipts:			
Ad Valorem Tax	45,007	42,046	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,355
Recreational Vehicle Tax			64
16/20M Vehicle Tax			458
Commercial Vehicle Tax			346
Watercraft Tax			12
In Lieu of Taxes			
Leo Ring Trust	1,300	1,300	
State of Kansas - Forestry Grant	1,780	3,658	
Marshall County - Reimbursement	3,836		
Sale of Used Equipment		9,625	
Interest on Idle Funds	330	250	250
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**52,253**	**56,879**	**3,485**
Resources Available:	**55,962**	**65,964**	**15,229**
Expenditures:			
Fire Station Utilities	1,576	1,750	1,800
Fire Run Pay	11,503	6,000	8,000
Service Contract	2,000	2,000	2,000
Fuel	3,356	4,000	4,000
Insurance	7,528	7,500	8,000
Capital Expenses & Repairs	18,408	6,580	14,365
Chasis Loan		8,890	8,680
Conversion Loan		16,000	13,670
Cash Reserve (2026 column)			
Miscellaneous	2,506	1,500	1,600
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**46,877**	**54,220**	**62,115**
Unencumbered Cash Balance Dec 31	9,085	11,744	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	48,000	54,220	62,115
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,115
		Tax Required	46,886
	Delinquent Comp Rate:	0.2%	98
		Amount of 2025 Ad Valorem Tax	46,984

CPA Summary

Marshall Co. Rural Fire District No. 9

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:		
Fire Protection Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,000	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		20,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	20,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	20,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Radio	5,000									
Total Expenditures	5,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,000
Cash Balance Dec 31	15,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	15,000 **
										15,000 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Marshall Co. Rural Fire District No. 9

Marshall County

will meet on August 26, 2025 at 7:00 PM at Frankfort Fire Station 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 Marshall Co. Clerk's Office 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 202		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	46,877	1.742	54,220	1.802	62,115	46,984	2.000
Debt Service							
Non-Budgeted Funds	5,000						
Totals	51,877	1.742	54,220	1.802	62,115	46,984	2.000
						*Revenue Neutral Rate***	*1.792*
Less: Transfers	0		0		0		
Net Expenditures	51,877		54,220		62,115		
Total Tax Levied	42,109		42,046		xxxxxxxxxxxxxxxxx		
Assessed Valuation	24,182,581		23,345,345		23,488,105		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	70,000	163,000
Lease Pur. Princ.	0	0	0
Total	0	70,000	163,000

*Tax rates are expressed in mills.

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

Bruce Feldhausen

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Marshall Co. Rural Fire District No. 9

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Marshall County

Revenue Neutral Rate*	1.792	Proposed Tax Rate	2.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No. [redacted]

State of Kansas
Special District

Marshall Co. Rural Fire District No. 9 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 23,488,105

Valuation Factor: 23,488.105

Neighborhood Revitalization Subj to Rebate: 198,979

Neighborhood Revitalization factor: 198.979

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Marshall Co. RFD #9, HEREBY NOTIFIES THE Marshall COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☒ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.000. The date of our hearing is Aug. 26 at 7 AM (PM) and will be held at Fire Station in Frankfort 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 16, 2025.

(Seal)

Bruce Feldhausen
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 2025-1

A RESOLUTION OF THE GOVERNING BODY OF THE MARSHALL CO. RURAL FIRE DISTRICT NO. 9, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Marshall Co. Rural Fire Dist. No. 9 was calculated as 1.792 mills by the Marshall County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Marshall Co. Rural Fire District No. 9 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, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Marshall Co. Rural Fire District No. 9, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF MARSHALL CO. RURAL FIRE DISTRICT NO. 9:

The Marshall Co Rural Fire District No. 9 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.792 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, 2025, (month and year) and SIGNED by the Governing Body.

Loren Kent Stowell

ATTESTED:

Attested:

_____

Roll Call Vote

A Roll Call Vote of the Marshall Co. Rural Fire Dist. No. 9 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26, 2025
Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Steve Morton	Yes		
Terry Hale	Yes		
Keith Bramhall	Yes		
Kent Stowell	Yes		
Wayne Gros	Yes		
Alex Johnson	Yes		
Nick Anderson	Yes		
Bruce Feldhausen	X		
TOTAL			

Certified:

_____



AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARSHALL COUNTY, SS:

CONNIE J. MUSIL, being first duly sworn, deposes and says that she is Owner/Publisher of FRANKFORT AREA NEWS, a weekly newspaper printed in the state of Kansas, published in and of general circulation in Marshall County with a paid circulation on a yearly basis and that said newspaper is not a trade, religious or fraternal publication.

FRANKFORT AREA NEWS is published at least 50 times per year and has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice and has been admitted at the post office of Frankfort in said county as second class matter.

The attached notice is a true copy and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication being made on the 7th day of August, 2025, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

Connie J Musil

(Owner/Publisher Signature)

Printer's Fee $ 74

Subscribed and sworn to before me this

8 day of August, 20 25

Lyndsi Morton

(Notary Signature)

My commission expires 8/22/27

LYNDSI MORTON
Notary Public - State of Kansas
My Appt. Expires 8/22/27

(Notary Stamp)

Public Notice

(Published in the *Frankfort Area News* on August 7, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

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Marshall Co. Rural Fire District No. 9
Marshall County
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Lease Pur. Princ.	0	0	0
Total	0	70,000	163,000

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

Bruce Feldhausen

#_____

_____

_____

Plaintiff

vs.

_____

_____

Defendant

_____ 20_____

Date Filed

_____

Clerk

_____ 20_____

Approved

_____

Judge