RECEIVED

OCT 12 2023

MARION COUNTY CLERK
MARION KS 66861

State of Kansas
Special District

CERTIFICATE

2024

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Marion County Fire District #5, 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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Ta:	2024 Adopted Budget: Final Tax Rate (Count Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			Exceeding RNR
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	101,525	75,715 ✓	9.502 ✓
Debt Service	10-113				
Special Equipment		6	14,369		
Totals		xxxxxxxxxxx	115,894	75,715 ✓	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		8			7,967,981 ✓
RNR Hearing Notice		9			
Neighborhood Revitalization Rebate		10			Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 7.186

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

Doug Vavelake TREAS.
D Wrama Cadman Pres.
Mem Mk Lee Board Member
Sharon Rutsch Secretary

Governing Body

Attest: October 17 2023

County Clerk

No assurance is provided.

RNR ST 10/25/23 LED

Marion County Fire District #5, Kansas
Marion County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	57.016	4.047	60	592	302	23
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	57.016	4.047	60	592	302	23

County Treas Motor Vehicle Estimate 4.047

County Treas Recreational Vehicle Estimate 60

County Treas 16/20M Vehicle Estimate 592

County Treas Commercial Vehicle Tax Estimate 302

County Treas Watercraft Tax Estimate 23

MVT Factor 0.07098

RVT Factor 0.00105

16/20M Factor 0.01038

Comm Veh Factor 0.00530

Watercraft Factor 0.00040

No assurance is provided.

2024

Marion County Fire District #5, Kansas
Marion County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Equipment	-	3,000	3,000	Equip Reserve
	Totals	0	3,000	3,000	
	Adjustments*				
	Adjusted Totals	0	3,000	3,000	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Marion County Fire District #5, Kansas
Marion County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
2010 Kenworth Pump/Tank	7/1/2010	180	4.50	155,000	25,633	14,436	14,436
			Total	**155,000**	**25,633**	**14,436**	**14,436**

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

Marion County Fire District #5, Kansas
Marion County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2024 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,651	18,702	21,068
Receipts:			
Ad Valorem Tax	56,050	57,016	xxxxxxxxxxxxxxxxxx
Delinquent Tax	658	500	500
Motor Vehicle Tax	4,084	4,519	4,047
Recreational Vehicle Tax	61	81	60
16/20M Vehicle Tax	630	583	592
Commercial Vehicle Tax	302	309	302
Watercraft Tax	25	23	23
LAVTR		0	0
Refunds	32	0	0
Deposits		0	0
Transfer from Special Equipment		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-387	-329	-782
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**61,455**	**62,702**	**4,742**
Resources Available:	**65,106**	**81,404**	**25,810**
Expenditures:			
Capital Outlay	0	5,000	5,000
Administration	2,963	2,500	2,500
Fire Station Supplies	0	500	500
Payroll/Fire Runs/Mtgs	5,370	6,000	6,000
Personnel Equipment	2,551	2,000	2,000
Training	0	1,500	1,500
Education Prevention	0	200	200
Building Maintenance	635	1,700	1,700
Utilities	3,348	4,000	4,000
Insurance	9,223	10,000	10,000
Truck Repair	6,734	1,500	1,500
Fuel	1,144	2,000	2,000
New Equipment	0	1,000	1,000
Fire Truck Lease Purchases	14,436	14,436	14,436
Trf to Sp Equipment Fund	0	3,000	3,000
Grant Expense	0	3,500	3,500
Forestry	0	1,500	1,500
Cash Forward (2024 column)			41,189
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**46,404**	**60,336**	**101,525**
Unencumbered Cash Balance Dec 31	18,702	21,068	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	80,758	67,963	101,525
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	101,525
		Tax Required	75,715
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	75,715

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Equipment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,544	13,369	11,369
Receipts:			
Transfer from General	0	3,000	3,000
Deposits	0	0	0
Interest on Idle Funds		0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**3,000**	**3,000**
Resources Available:	**21,544**	**16,369**	**14,369**
Expenditures:			
New Equipment	0	5,000	5,000
Grant Spent	8,175		
Transfer to General	0	0	0
Cash Forward (2024 column)			9,369
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,175**	**5,000**	**14,369**
Unencumbered Cash Balance Dec 31	13,369	11,369	0
2022/2023/2024 Budget Authority Amount:	32,130	22,544	14,369

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Marion County Fire District #5, Kansas

Marion County

will meet on September 20, 2023 at 8:00 PM at Marion County Fire Dist #5, 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 Marion County Fire Dist #5, fire station and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	46,404	7.664	60,336	7.543	101,525	75,715	9.543
Debt Service							
Special Equipment	8,175		5,000		14,369		
Totals	54,579	7.664	65,336	7.543	115,894	75,715	9.543
						*Revenue Neutral Rate***	*7.186*
Less: Transfers	0		3,000		3,000		
Net Expenditures	54,579		62,336		112,894		
Total Tax Levied	57,015		57,016		xxxxxxxxxxxxxxxx		
Assessed Valuation	7,439,337		7,558,221		7,934,191		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	48,816	37,739	25,633
Total	48,816	37,739	25,633

*Tax rates are expressed in mills.

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

Doug Svitak
Treasurer

No assurance is provided.

Marion County Fire District #5, Kansas 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	59,847	7.543	782
Debt Service			0
			0
			0
			0
			0
TOTAL	59,847	7.543	782

2023 July 1 Valuation: 7,934,191

Valuation Factor: 7,934.191

Neighborhood Revitalization Subj to Rebate: 103,678

Neighborhood Revitalization factor: 103.678

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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 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 2nd day of August, 2023.

Debra Steele

Subscribed and sworn to before me this
2nd day of August, 2023

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires

CHERI BENTZ
Notary Public - State of Kansas
My Appt Expires 10-11-27

(Seal)

PUBLICATION FEE: $293.00

First published Aug. 2, 2023, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Marion County Fire District #5, Kansas

will meet on September 20, 2023 at 8:00 PM at Marion County Fire Dist #5, 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 Marion County Fire Dist #5, fire station and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	46,404	7.664	60,336	7.543	101,525	75,715	9.543
Debt Service							
Special Equipment	8,175		5,000		14,369		
Totals	54,579	7.664	65,336	7.543	115,894	75,715	9.543
						*Revenue Neutral Rate***	7.186
Less: Transfers	0		3,000		3,000		
Net Expenditures	54,579		62,336		112,894		
Total Tax Levied	57,015		57,016				
Assessed Valuation	7,439,337		7,558,221		7,934,191		

Outstanding Indebtedness, Jan 1	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	48,816	37,739	25,633
Total	48,816	37,739	25,633

*Tax rates are expressed in mills.

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

Doug Svitak

Treasurer

M-46-2632

BUDGET APPROVAL

July 24, 2023

Doug Svitak
Marion County Fire District #5
2844 Upland
Lincolnville, KS 66858

Re: Marion Co Fire Dist #5 CC-Lincolnville

Dear Doug:

We have provided a draft copy of the budget of the Marion Co Fire Dist #5 CC-Lincolnville 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. Scott 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.

Doug Svitak
Marion Co Fire Dist #5 CC-Lincolnville.

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 24, 2023, 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.

Roll Call Vote

A Roll Call Vote of Marion County Fire District #5 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 20, 2023
Resolution No. _____

Governing Body Member	Yes	No	No Vote
Doug Svitak	✓		
Duane Carlson	✓		
Mervin Lare	✓		
Sharon Gutsch	✓		
Greg Holub	✓		
TOTAL			

Certified: Doug Svitak

Resolution No. 23-001

A RESOLUTION OF THE MARION COUNTY FIRE DISTRICT #5, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Marion County Fire District #5 was calculated as 7.186 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Marion County Fire District #5 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 20, 2023 (Insert Date) 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 #5, 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 #5:

The Marion County Fire District #5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.186 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 20th day of September 2023 (month and year) and SIGNED by the Governing Body.

J Wave Carlson Pres
[illegible] Vice. Pres
Sharon [illegible] Secretary
Dave [illegible] TREAS.
[illegible] Member

Attested: