State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Marion County , State of Kansas
We, the undersigned, officers of
Marion County Fire District #4, KS
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Exceeding

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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-360	5	742,352	216,572	6.987
Debt Service	10-113				
Special Equipment		6	64,576		
		6			
Totals		xxxxxxxx	806,928	216,572	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Marion County	29512834
Harvey County	1,482,261
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	30,995,095

Revenue Neutral Rate	6.881
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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 24, 2025

County Clerk

Governing Body

No assurance is provided.

Marion County Fire District #4, KS
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	213,554	9,315	164	20	325	35
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	213,554	9,315	164	20	325	35

County Treas Motor Vehicle Estimate 9,315

County Treas Recreational Vehicle Estimate 164

County Treas 16/20M Vehicle Estimate 20

County Treas Commercial Vehicle Tax Estimate 325

County Treas Watercraft Tax Estimate 35

MVT Factor 0.04362

RVT Factor 0.00077

16/20M Factor 0.00009

Comm Veh Factor 0.00152

Watercraft Factor 0.00016

No assurance is provided.

2026

Marion County Fire District #4, KS
Marion 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
General	Special Equipment	-	12,000	12,000	K.S.A. 19-3612C
	Totals	0	12000	12000	
	Adjustments*				
	Adjusted Totals	0	12000	12000	

*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 #4, KS
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
None							
				Total	**0**	**0**	**0**

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

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	239,252	380,015	517,079
Receipts:			
Ad Valorem Tax	192,929	213,554	xxxxxxxxxxxxxxx
Delinquent Tax	2,061	301	301
Motor Vehicle Tax	6,549	8,968	9,315
Recreational Vehicle Tax	121	152	164
16/20M Vehicle Tax	374	352	20
Commercial Vehicle Tax	258	212	325
Watercraft Tax	20	25	35
Harvey Co Taxes	9,477	0	0
Interest on Idle Funds	543	0	0
Neighborhood Revitalization Rebate	-2	0	0
Miscellaneous	590	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**212,920**	**223,564**	**10,160**
Resources Available:	**452,172**	**603,579**	**527,239**
Expenditures:			
Personal Services	10,678	10,000	10,000
Contracted Services	12,726	16,000	16,000
Commodities	13,972	5,000	5,000
Transfer to Special Eqiupment	0	12,000	12,000
Firefighters Relief Assoc	0	1,500	1,500
Fire Station Building	17,631	42,000	42,000
Vehicle Repair	17,150	0	0
Cash Forward (2026 column)			655,852
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**72,157**	**86,500**	**742,352**
Unencumbered Cash Balance Dec 31	380,015	517,079	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	443,388	591,428	742,352
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	742,352
		Tax Required	215,113
	Delinquent Comp Rate:	0.7%	1,459
		Amount of 2025 Ad Valorem Tax	216,572

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	52,344	52,576	52,576
Receipts:			
Transfer from General Fund	0	12,000	12,000
Interest on Idle Funds	232		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**232**	**12,000**	**12,000**
Resources Available:	**52,576**	**64,576**	**64,576**
Expenditures:			
Capital Outlay	0	12,000	12,000
Cash Forward (2026 column)			52,576
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**12,000**	**64,576**
Unencumbered Cash Balance Dec 31	52,576	52,576	0
2024/2025/2026 Budget Authority Amount:	64,065	64,292	64,576

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 Forward (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.

State of Kansas
Special District
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

The governing body of
Marion County Fire District #4, KS
Marion County
will meet on Wednesday, September 3rd, 2025 at 7:00 PM at Marion County Fire District #4 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 District #4 and will be available at this hearing.

SUPPORTING COUNTIE
Marion County (home county) Harvey County

BUDGET SUMMAR'
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	72,157	6.977	86,500	6.978	744,287	216,572	6.978
Debt Service							
Special Equipment			12,000		64,576		
Totals	72,157	6.977	98,500	6.978	808,863	216,572	6.978
						*Revenue Neutral Rate***	*6.881*
Less: Transfers	0		12,000		12,000		
Net Expenditures	72,157		86,500		796,863		
Total Tax Levied	207,283		213,554		xxxxxxxxxxxxxxxx		
Assessed Valuation:	29,705,827		30,602,406		31,034,218		

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.	0	0	0
Total	0	0	0

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

Julie Ensminger
Clerk/Treasurer

No assurance is provided.

Resolution No. 2026-01

A RESOLUTION OF THE MARION COUNTY FIRE DISTRICT #4, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Marion County Fire District #4 was calculated as 6.881 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Marion County Fire District #4 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 3, 2025 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 #4, 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 #4:

The Marion County Fire District #4 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.881 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 3rd day of September, 2025 and **SIGNED** by the Governing Body.

Roll Call Vote

A Roll Call Vote of Marion County Fire Dist #4 to Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 3, 2025
Resolution No. 2026-01

Governing Body Member	Yay	Nay
Troy Wiebe	✓	
Luke Hind	✓	
Ronnie Harms	✓	
Dale Buller	✓	
Shelby Dicks	✓	
Rick Reynolds	✓	
Ryan Gaines	✓	
TOTAL	7	

Certified:

_____

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 23rd day of July, 2025 .

Subscribed and sworn to before me this
23rd day of July, 2025

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $277.00

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-27

First published July 23, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

Marion County Fire District #4, Marion County

will meet on Wednesday, September 3rd, 2025 at 7:00 PM at Marion County Fire District #4 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 available at Marion County Fire District #4 and will be available at this hearing

SUPPORTING COUNTIES

Marion County (home county) Harvey County

BUDGET SUMMARY

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Fund	Expend-itures	Actual Tax Rate*	Expend-itures	Actual Tax Rate*	Budget Authority for Expend-itures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	725,157	6.977	86,500	6.978	744,287	216,572	6.978
Debt Service							
Special Equipment			12,000		64,576		
Totals	72,157	6.977	98,500	6.978	808,863	216,572	6.978
*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***							*6.881*
Less: Transfers	0		12,000		12,000		
Net Expenditure	72,157		86,500		796,863		
Total Tax Levied	207,283		213,554				
Assessed Valuation:	29,705,827		30,602,406		31,034,218		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Julie Ensminger, Clerk/Treasurer

M-45-2780

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And let the community know you

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Jared Jost and Amy Richmond
www.jostfuneralhome.com (620) 382-5115

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Lease Purchase Principal	0	0	0
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*Tax rates are expressed in mills.

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

Julie Ensminger, Clerk/Treasurer

M-45-2780