RECEIVED

SEP 30 2025

MARION COUNTY CLERK
MARION KS 66861

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 #2, 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
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	19-3610	5	201,190	109,655	6.008
Debt Service	10-113				
Special Equipment		6	102,011		
		6			
Totals		xxxxxxxx	303,201	109,655	6.008
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7		Marion County	15829581
RNR Hearing Notice				McPherson County	2,420,161
Neighborhood Revitalization		8		0	
				0	
				0	
				Nov 1, 2025 Total Assessed Valuation	18,249,742

Revenue Neutral Rate	5.327
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

Nathan Ashley Secretary

Chair

Member

Governing Body

9-15-25

No assurance is provided.

Marion County Fire District #2, Kansas
Marion County

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	103,771	9,807	187	480	694	52
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	103,771	9,807	187	480	694	52

County Treas Motor Vehicle Estimate 9,807

County Treas Recreational Vehicle Estimate 187

County Treas 16/20M Vehicle Estimate 480

County Treas Commercial Vehicle Tax Estimate 694

County Treas Watercraft Tax Estimate 52

MVT Factor 0.09451

RVT Factor 0.00180

16/20M Factor 0.00463

Comm Veh Facto 0.00669

Watercraft Facto 0.00050

No assurance is provided.

2026

Marion County Fire District #2, Kansas
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 Fund	Special Equipment Fund	-	10,000	10,000	K.S.A. 19-3612C
Special Equipment Fund	General Fund	5,000	-	-	K.S.A. 19-3612C
	Totals	5,000	10,000	10,000	
	Adjustments*				
	Adjusted Totals	5,000	10,000	10,000	

*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 #2, 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
Pumper Rescue Truck	1/1/2023	60	5.00	190,000	119,634	43,026	43,026
				Total	**119,634**	**43,026**	**43,026**

***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 LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,412	8,188	71,742
Receipts:			
Ad Valorem Tax	83,600	103,771	xxxxxxxxxxxxxx
Delinquent Tax	1,249	20	20
Motor Vehicle Tax	8,417	9,930	9,807
Recreational Vehicle Tax	141	181	187
16/20M Vehicle Tax	282	451	480
Commercial Vehicle Tax	362	737	694
Watercraft Tax	45	50	52
McPherson County Reciepts	16,657	0	0
Rent	0	10,000	10,000
Interest on Idle Funds	52	0	0
PrYr Deposit not reported	242	0	0
Grant/Donations MMM	3,500	0	0
Transfer from Special Equipment Fund	5,000	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,878	-1,557	-1,447
Miscellaneous	3,877	0	0
Does misc. exceed 10% of Total Receip			
Total Receipts	**121,546**	**123,583**	**19,793**
Resources Available:	**129,958**	**131,771**	**91,535**
Expenditures:			
Personal Services	1,708	6,000	6,000
Contracted Services	27,918	12,000	12,000
Commodities	35,558	11,000	11,000
Capital Outlay	0	10,000	10,000
Transfer to Special Equipment Fund	0	10,000	10,000
Capital Improvement	7,857	1,029	1,029
Building Upgrade	0	10,000	10,000
Lease Purchase Payment	48,729	0	0
Cash Forward (2026 column)			141,161
Miscellaneous			
Does misc. exceed 10% Total Expendit			
Total Expenditures	**121,770**	**60,029**	**201,190**
Unencumbered Cash Balance Dec 31	8,188	71,742	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Am	150,923	172,962	201,190
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	201,190
		Tax Required	109,655
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	109,655

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	40,769	36,035	47,510
Receipts:			
Transfer from General Fund	0	54,501	54,501
Interest on Idle Funds	266	0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**266**	**54,501**	**54,501**
Resources Available:	**41,035**	**90,536**	**102,011**
Expenditures:			
Truck Loan Payment	0	43,026	43,026
Transfer to General Fund	5,000	0	0
Cash Forward (2026 column)			58,985
Miscellaneous			
Does misc. exceed 10% Total Expenditur			
Total Expenditures	**5,000**	**43,026**	**102,011**
Unencumbered Cash Balance Dec 31	36,035	47,510	0
2024/2025/2026 Budget Authority Amou	77,225	83,176	102,011

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 Expenditur			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amou	0	0	0

No assurance is provided.

State of Kansas
Special District

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Marion County Fire District #2, Kansas
Marion County
will meet on Monday, September 15th, 2025 at 6:00 pm at Marion Co Fire Dist #2, 214 E Main, Goessel, KS 67053 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 Dist #2 and will be available at this hearing.

SUPPORTING COUNTIES
Marion County (home county) McPherson County

BUDGET SUMMARY
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	121,770	6.014	60,029	6.011	201,190	109,655	6.011
Debt Service							
Special Equipment	5,000		43,026		102,011		
Totals	126,770	6.014	103,055	6.011	303,201	109,655	6.011
						*Revenue Neutral Rate***	*5.327*
Less: Transfers	5,000		10,000		10,000		
Net Expenditures	121,770		93,055		293,201		
Total Tax Levied	99,829		103,771		xxxxxxxxxxxxx		
Assessed Valuation:	16,597,690		17,262,130		18,242,591		

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.	155,758	155,695	119,634
Total	155,758	155,695	119,634

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

Jeremy Voth
Fire Chief

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No assurance is provided.

Marion County Fire District #2 Fire Board Meeting:

August 18, 2025 – 6:00 pm

Present: Nate Ashley, Richard Drake, Brendon Nafziger, Tim Goertzen, Jim K. Schmidt, Jim R. Schmidt, Jeremy Voth

Absent:

Public RNR Meeting

Chair Tim Goertzen: The meeting of (MN County Fire District #2) Governing Body will come to order at 6:07 pm on September 15th, 2025, with all members present.

Welcome to the Revenue Neutral Rate hearing. The purpose of this hearing is for us to listen and answer objections of taxpayers relating to revenue neutral rate and the proposed tax rate, as required by Kansas Statute 79-2988.

The hearing will now be open for comments. Each person will have 3 minutes to voice their concerns.

Taxpayers speak.

Tim Voth: Noticed that the school mill levy was dropping, but their revenue would be up. Tim asked if we would be lowering our mill levy. Tim Goertzen advised him that we would not be.

Secretary Nathan Ashley advised Tim that last fiscal year we had to pull five thousand out of savings to get through the year so checking did not get too low. Which was the first time that had happened in last 10 years. Nathan also advised him that we had never raised our mill levy until a couple years earlier when we needed to replace our pumper truck. The cost of the pumper truck was approximately $ 310,000 and we only had $ 100,000 saved for the purchase of our next truck. To make the payments along with our regular budgeted items we had no choice but to raise the mill levy for the first time. With the cost of trucks being so high it will be hard to lower it in the future since most likely we will always have a truck payment. Tim appreciated the information and also noted he was curious to how things worked for the fire department.

There being no further public comments...

To the other Board members: Is there any discussion concerning the Revenue Neutral Rate and our Proposed Budget?

Board: No

Chair Tim Goertzen: May I have a motion?

Board member Richard Drake: I move we adopt a resolution to levy a property tax rate exceeding the Revenue Neutral Rate. (Chair Tim Goertzen Read the resolution)

Board member Jim K Schmidt: I second the motion.

Chair Tim Goertzen: Called for a vote to adopt Resolution 9.15.25-1 to levy a property tax rate exceeding the Revenue Neutral Rate. (Roll call vote required – call each council members name aloud. They must state their vote of: yay or nay aloud.)

Richard Drake – Yes

Nathan Ashley – Yes

Jim K Schmidt – Yes

Jim R Schmidt – Yes

Tim Goertzen - Yes

Chair Tim Goertzen: Motion carried, stating the vote – signing resolution after open meeting.

Chair Tim Goertzen: This concludes the hearing on the Revenue Neutral Rate.

Chair Tim Goertzen: Next, we will have the Marion County district #2 budget hearing. The purpose of this hearing is for us to listen and answer objections of taxpayers relating to the proposed 2026 budget.

The hearing will now be open for comments. Each person will have 3 minutes to voice their concerns.

Are there any comments concerning the published 2026 budget?

Taxpayers speak.

Tim Voth still present had no comments

There being no further public comments...

To the other board members: Is there any discussion concerning the 2026 budget?

Board: No

Chair Tim Goertzen: May I have a motion?

Board member Jim R Schmidt: I move that we adopt the MN County Fire District #2 2026 budget.

Board member Richard Drake: I second the motion.

Chair Tim Goertzen: Call for the vote, motion carried

Verbal vote taken, unanimous board approval.

This completes the hearings for the 2026 budget process, thank you for coming.

Proceed with the remaining items on the agenda.

Normal Fire Meeting:

August 18, 2025' Fire Board Minutes: Sent out by Email ahead of meeting. No Changes. Jim K Schmidt made a motion to approve minutes, 2nd by Jim R Schmidt. Unanimous board approval.

Fire Chief Report:

Richard, Brendon, & Jeremy met with Lloyd & Marlene after our August board meeting that same week. After taking bids, the selected SCBA vendor will be coming to the October training meeting on 10/6/26 to review proposed equipment with the volunteers.

Nate & Jeremy picked up the command vehicle and brought it back to Goessel earlier this month. Jeremy took care of registration & tags with MN County on a separate trip.

Resolution No. 9.15.25-1

A RESOLUTION OF THE MNFD #2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the MNCO Fire Dist #2 was calculated as 5.327 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the MNFD #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9/15/2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the MNFD #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE MNFD #2 :

The MNFD #2 shall levy a property tax rate exceeding the Revenue Neutral Rate 6.011 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 15th day of Sept. 2025 (month and year) and SIGNED by the Governing Body.

Nathan Ashley

Jim R. Schmidt

Jim K Schmidt

Richard Ohlde

Attested:

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 27th day of August, 2025 .

Subscribed and sworn to before me this
27th day of August, 2025

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

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $293.00

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

First published Aug 27, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Marion County Fire District #2, Marion County

will meet on Monday, September 15th, 2025 at 6:00 pm at Marion Co Fire Dist #2, 214 E Main, Goessel, KS 67053 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 Dist #2 and will be available at this hearing

SUPPORTING COUNTIES

Marion County (home county) McPherson County

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General	121,770	6.014	104,530	6.011	156,699	109,665	6.011
Debt Service							
Special Equipment	5,000		43,026		102,011		
Totals	126,770	6.014	147,556	6.011	258,710	109,665	6.011
						*Revenue Neutral Rate***	*5.327*
Less: Transfers	5,000	*0*	54,501	*0*	54,501		
Net Expenditure	121,770		93,055		204,209		
Total Tax Levied	99,829		103,771				
Assessed Valuation:	16,597,69		17,262,13		18,242,591		

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	155,758	155,695	119,634
Total	155,758	155,695	119,634

*Tax rates are expressed in mills.

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

Jeremy Voth, Fire Chief

M-50-2831

Jeremy Newhouse, Fire Chief M-50-283

First published Aug 27, 2025, in the Marion County Record, Marion, Kansas (1t)

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Jeremy Voth, Fire Chief M-50-283