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 #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 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			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	133,843	44,155 ✓	6.069 ✓
Debt Service	10-113				
Special Equipment		6	29,321		
Non-Budgeted Funds		7			
Totals		xxxxxxxxxxx	163,164	44,155 ✓	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		8			7,274,514 ✓
RNR Hearing Notice					Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

May not exceed RNR

Revenue Neutral Rate: 6.076

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

Attest: October 16 2023

County Clerk

Governing Body

No assurance is provided.

Marion County Fire District #1, 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	44,170	2,053	25	169	148	10
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	44,170	2,053	25	169	148	10

County Treas Motor Vehicle Estimate 2,053

County Treas Recreational Vehicle Estimate 25

County Treas 16/20M Vehicle Estimate 169

County Treas Commercial Vehicle Tax Estimate 148

County Treas Watercraft Tax Estimate 10

MVT Factor 0.04648

RVT Factor 0.00057

16/20M Factor 0.00383

Comm Veh Factor 0.00335

Watercraft Factor 0.00023

No assurance is provided.

2024

Marion County Fire District #1, 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	13,000	13,000	13,000	Equip Reserve
	Totals	13,000	13,000	13,000	
	Adjustments*				
	Adjusted Totals	13,000	13,000	13,000	

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 #1, 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
Bunker Gear	11/11/2021	48	3.00	23,000	17,190	6,500	6,500
			Total	**23,000**	**17,190**	**6,500**	**6,500**

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 #1, 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	112,989	77,780	87,367
Receipts:			
Ad Valorem Tax	44,205	44,170	xxxxxxxxxxxxxxxxxx
Delinquent Tax	82	30	30
Motor Vehicle Tax	2,123	2,081	2,053
Recreational Vehicle Tax	29	26	25
16/20M Vehicle Tax	214	194	169
Commercial Vehicle Tax	157	215	148
Watercraft Tax	15	14	10
LAVTR	0	0	0
Donation	900	0	0
Rescue Grant	2,016	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-219	-143	-114
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**49,522**	**46,587**	**2,321**
Resources Available:	**162,511**	**124,367**	**89,688**
Expenditures:			
Capital Outlay	14,837	10,000	10,000
Fire Runs and Supplies	36,894	14,000	14,000
Transfer to Special Equipment	13,000	13,000	13,000
Truck Purchase	20,000	0	0
Cash Forward (2024 column)			96,843
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**84,731**	**37,000**	**133,843**
Unencumbered Cash Balance Dec 31	77,780	87,367	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	146,458	169,104	133,843
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	133,843
		Tax Required	44,155
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	44,155

No assurance is provided.

Marion County Fire District #1, Kansas
Marion County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State 2024 Kansas
Special District

Adopted Budget **Special Equipment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,325	9,821	16,321
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:	**22,325**	**22,821**	**29,321**
Expenditures:			
Firefighting Unit/RKO Lease Purchase Pmt	6,004	0	0
Bunker Gear	6,500	6,500	6,500
Cash Forward (2024 column)			22,821
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**12,504**	**6,500**	**29,321**
Unencumbered Cash Balance Dec 31	9,821	16,321	0
2022/2023/2024 Budget Authority Amount:	21,910	22,535	29,321

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.

Marion County Fire District #1, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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 Cash Balance Jan 1	33,876	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 33,876
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	33,876	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	33,876
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	33,876	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	33,876 **
										33,876 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2024

The governing body of
Marion County Fire District #1, Kansas
Marion County
will meet on August 25, 2023 at 6:30 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 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	84,731	6.272	37,000	6.179	133,843	44,155	6.076
Debt Service							
Special Equipment	12,504		6,500		29,321		
Non-Budgeted Funds							
Totals	97,235	6.272	43,500	6.179	163,164	44,155	6.076
						*Revenue Neutral Rate***	*6.076*
Less: Transfers	13,000		13,000		13,000		
Net Expenditures	84,235		30,500		150,164		
Total Tax Levied	44,175		44,170		xxxxxxxxxxxxxxx		
Assessed Valuation	7,042,750		7,146,575		7,267,440		

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.	22,453	28,816	17,190
Total	22,453	28,816	17,190

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

Jon Christiansen
Treasurer

No assurance is provided.

First published Aug. 2, 2023, in the Hillsboro Star-Journal, Marion, Kansas (1t)

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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 2023		Proposed Budget 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	84,731	6.272	37,000	6.179	133,843	44,155	6.076
Debt Service							
Special Equipment	12,504		6,500		29,321		
Non-Budgeted Funds							
Totals	97,235	6.272	43,500	6.179	163,164	44,155	6.076
						*Revenue Neutral Rate***	*6.076*
Less: Transfers	13,000		13,000		13,000		
Net Expenditures	84,235		30,500		150,164		
Total Tax Levied	44,175		44,170				
Assessed Valuation	7,042,750		7,146,575		7,267,440		

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	22,453	28,816	17,190
Total	22,453	28,816	17,190

*Tax rates are expressed in mills.

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

Jon Christiansen

Treasurer

H-46-2633

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 Hillsboro Star-Journal, 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

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-26

PUBLICATION FEE: $293.00

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 20, 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.

BUDGET APPROVAL

July 20, 2023

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.

Board Member
Marion Co Fire Dist #1 Durham.

, TREASURER