2024

State of Kansas
City

CERTIFICATE

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

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			Exceeding RNR
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	12,118	9,917	2.122
Sewer Operating - Maint		7	112,049		
Sewer Reserve for Replacement		8	119,146		
Water Reserve for Replacement		8	234,138		
Debt Service/Capital Res		9	103,497		
Water Operating - Maint		10	224,845		
Totals		xxxxxxx	805,793	9,917	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			4,673,340
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		12			

Revenue Neutral Rate: 1.918

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 13, 2023
County Clerk

Governing Body

No assurance is provided.

RNRST 10/25/23 DA

Marion County Improvement District #2, Kansas

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,956	1,182	44	21	0	49
Debt Service						
Library						
TOTAL	8,956	1,182	44	21	0	49

County Treas Motor Vehicle Estimate	1,182				
County Treas Recreational Vehicle Estimate		44			
County Treas 16/20M Vehicle Estimate			21		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					49

Motor Vehicle Factor	0.13198				
Recreational Vehicle Factor		0.00491			
16/20M Vehicle Factor			0.00234		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00547

No assurance is provided.

Marion County Improvement District #2, Kansas 2024

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
Sewer Operating - Maint	Sewer Repair - Replace	4,800	12,000	0	Bond Ser 1995
Water Operating - Maint	Water Repair - Replace	12,000	12,000	0	Bond Ser 1995
Water Operating - Maint	Debt Service	44,400	44,400	44,400	Bond Ser 1995
	Totals	61,200	68,400	44,400	
	Adjustments*				
	Adjusted Totals	61,200	68,400	44,400	

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

No assurance is provided.

Marion County Improvement District #2, Kansas

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning 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. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Public Water Supply	2/17/2011	8/1/2030	3.56	526,799	298,542	2/01, 8/01	2/01, 8/01	11,359	32,460	10,077	33,741
Total Other					**298,542**			**11,359**	**32,460**	**10,077**	**33,741**
Total Indebtedness					**298,542**			**11,359**	**32,460**	**10,077**	**33,741**

No assurance is provided.

Marion County Improvement District #2, Kansas

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
None							
Totals					**0**	**0**	**0**

No assurance is provided.

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

Marion County Improvement District #2, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,389	4,317	992
Receipts:			
Ad Valorem Tax	8,394	8,956	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	90	0	0
Motor Vehicle Tax	1,222	1,203	1,182
Recreational Vehicle Tax	44	36	44
16/20M Vehicle Tax	29	29	21
Commercial Vehicle Tax	0	0	0
Watercraft Tax	51	50	49
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
In Lieu of Taxes (IRB)	1,451	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-101	-99	-87
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,180**	**10,175**	**1,209**
Resources Available:	**15,569**	**14,492**	**2,201**
Expenditures:			
Personal Services	1,293	3,250	1,300
Publication	354	500	500
Insurance	5,394	4,600	2,500
Contract Service	572	600	600
Telephone/Internet	478	500	500
Office Supplies, Postage	803	850	850
Legal, Accounting	1,600	2,000	2,000
Software Contract	499	500	500
Termite Treatment	203	600	600
Cash Forward (2024 column)			2,668
Miscellaneous	56	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,252**	**13,500**	**12,118**
Unencumbered Cash Balance Dec 31	4,317	992	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	13,115	14,312	12,118
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,118
		Tax Required	9,917
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	9,917

No assurance is provided.

Marion County Improvement District #2, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Sewer Operating - Maint	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,282	8,349	11,049
Receipts:			
Sewer Fees	70,333	104,000	101,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**70,333**	**104,000**	**101,000**
Resources Available:	**78,615**	**112,349**	**112,049**
Expenditures:			
Contract Labor	44,549	65,900	54,700
Personal Service	7,022	7,500	7,500
Utilities	494	1,300	1,300
Sewer Fees- Marion Co	10,440	11,000	11,000
Electricity Paid to Park	360	400	400
Office Supplies, Postage	769	1,000	1,000
Transfers to Sewer R&R	4,800	12,000	0
Materials & Repairs	427	500	24,200
Professional fees	0	500	500
Insurance	1,347	1,000	1,750
Cash Forward (2024 column)			9,499
Miscellaneous	58	200	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**70,266**	**101,300**	**112,049**
Unencumbered Cash Balance Dec 31	8,349	11,049	0
2022/2023/2024 Budget Authority Amount:	75,618	111,801	112,049

No assurance is provided.

Marion County Improvement District #2, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Reserve for Replacement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	171,314	144,346	118,646
Receipts:			
Transfer from Sewer Acct	4,800	12,000	0
New Sewer Installation	5,100	0	0
Interest on Idle Funds	439	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,339**	**12,500**	**500**
Resources Available:	**181,653**	**156,846**	**119,146**
Expenditures:			
Contract Labor	3,160	3,200	3,200
Air Release Valves	0	0	12,000
System Improvements	34,067	35,000	103,946
Cash Forward (2024 column)			
Miscellaneous	80	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,307**	**38,200**	**119,146**
Unencumbered Cash Balance Dec 31	144,346	118,646	0
2022/2023/2024 Budget Authority Amount:	171,631	153,114	119,146

Adopted Budget

Water Reserve for Replacement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	206,851	221,138	233,638
Receipts:			
Transfer - Water Operating/Reim	12,000	12,000	0
New Water Meter Install	2,500	0	0
Interest on Idle Funds	505	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,005**	**12,500**	**500**
Resources Available:	**221,856**	**233,638**	**234,138**
Expenditures:			
Contract Labor	347	0	0
Maint Supplies	371	0	0
Capital Expenditures	0	0	234,138
Cash Forward (2024 column)			
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**718**	**0**	**234,138**
Unencumbered Cash Balance Dec 31	221,138	233,638	0
2022/2023/2024 Budget Authority Amount:	216,094	215,551	234,138

No assurance is provided.

Marion County Improvement District #2, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Debt Service/Capital Res**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	57,352	58,116	58,897
Receipts:			
Transfer - Water Operating/Reimb	44,400	44,400	44,400
Interest on Idle Funds	120	200	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,520**	**44,600**	**44,600**
Resources Available:	**101,872**	**102,716**	**103,497**
Expenditures:			
Principal	31,227	32,460	33,741
Interest	12,529	11,359	10,077
Cash Forward (2024 column)			59,679
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**43,756**	**43,819**	**103,497**
Unencumbered Cash Balance Dec 31	58,116	58,897	0
2022/2023/2024 Budget Authority Amount:	101,748	102,683	103,497

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 miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
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 Improvement District #2, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Operating - Maint**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	78,613	83,545	74,845
Receipts:			
Water Fees - Other	131,536	144,000	144,000
Rise Contract	6,000	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**137,536**	**150,000**	**150,000**
Resources Available:	**216,149**	**233,545**	**224,845**
Expenditures:			
Insurance	2,948	2,500	3,750
Contract Labor	23,780	30,700	35,800
Personal Services	7,022	7,500	7,500
Building Utilities	881	1,300	1,300
Office Supplies, Postage, Fees	2,594	3,450	3,450
Electric - Pump	0	4,000	4,000
Water	36,677	40,000	37,100
Audit Fee	2,200	2,500	2,500
Transfer to Debt Service	44,400	44,400	44,400
Transfer to Reserve	12,000	12,000	0
Materials & Repairs	0	10,000	7,000
Publishing	0	250	250
Training/Conference	0	0	1,000
Cash Forward (2024 column)			76,595
Miscellaneous	102	100	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**132,604**	**158,700**	**224,845**
Unencumbered Cash Balance Dec 31	83,545	74,845	0
2022/2023/2024 Budget Authority Amount:	216,219	228,169	224,845

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Marion County Improvement District #2, Kansas

will meet on August 28, 2023 at 7:00 PM at Maintenance Building Impr. Dist. #2 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at Maintenance Building Impr. Dist. #2, by appt, 620-382-2900, 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 for 2022		Current Year Estimate for 2023		Proposed Budget 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	11,252	2.127	13,500	2.125	12,118	9,917	2.125
Debt Service							
Library							
Sewer Operating - Maint	70,266		101,300		112,049		
Sewer Reserve for Replacemer	37,307		38,200		119,140		
Water Reserve for Replacemer	718				234,138		
Debt Service/Capital Res	43,756		43,819		103,497		
Water Operating - Maint	132,604		158,700		224,845		
Totals	295,903	2.127	355,519	2.125	805,793	9,917	2.125
						*Revenue Neutral Rate***	*1.918*
Less: Transfers	61,200		68,400		44,400		
Net Expenditure	234,703		287,119		761,393		
Total Tax Levied	8,423		8,956		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,959,804		4,213,243		4,667,072		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	359,810	329,769	298,542
Lease Purchase Principal	0	0	0
Total	359,810	329,769	298,542

*Tax rates are expressed in mills

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

Paul White
Official Title: President

No assurance is provided.

State of Kansas
City

2024

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	11,252	2.127	13,500	2.125	12,118	9,917	2.125
Debt Service							
Library							
Sewer Operating - Maint	70,266		101,300		112,049		
Sewer Reserve for Replacemer	37,307		38,200		119,140		
Water Reserve for Replacemer	718				234,138		
Debt Service/Capital Res	43,756		43,819		103,497		
Water Operating - Maint	132,604		158,700		224,845		
Totals	295,903	2.127	355,519	2.125	805,793	9,917	2.125
						*Revenue Neutral Rate***	*1.918*
Less: Transfers	61,200		68,400		44,400		
Net Expenditure	234,703		287,119		761,393		
Total Tax Levied	8,423		8,956		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,959,804		4,213,243		4,667,072		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	359,810	329,769	298,542
Lease Purchase Principal	0	0	0
Total	359,810	329,769	298,542

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

Paul White
Official Title: President

No assurance is provided.

Marion County Improvement District #2, 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	9,917	2.125	87
Debt Service			0
Library			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	9,917	2.125	87

2023 July 1 Valuation: 4,667,072

Valuation Factor: 4,667.072

Neighborhood Revitalization Subj to Rebate: 40,798

Neighborhood Revitalization factor: 40.798

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

Fund	Expen-ditures	Tax Rate*	Expen-ditures	Tax Rate*	for Expen-ditures	Ad Valor-em Tax	Estimated Tax Rate*
neral	86,871	1.039	1,999,577	0.946	1,916,716	221,121	0.880
bt Service							
tals	86,871	1.039	1,999,577	0.946	1,916,716	221,121	0.880
					*Revenue Neutral Rate***		*0.881*
ss: Transfers	0		0		0		
t Expenditures	86,871		1,999,577		1,916,716		
tal Tax Levied	221,407		221,144				
sessed Valuation	213,033,604		233,767,340		251,192,983		

utstanding Indebtedness,

n 1	2021	2022	2023
.O. Bonds	0	0	0
evenue Bonds	0	0	0
ther	0	0	0
ease Purchase Principal	0	0	0
otal	0	0	0

ax rates are expressed in mills.
Revenue Neutral Rate as defined by KSA 79-2988
rry Clayton

M-46-2628

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 Improvement District #2, Kansas

will meet on August 28, 2023 at 7:00 PM at Maintenance Building Impr. Dist. #2 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at Maintenance Building Impr. Dist. #2, by appt, 620-382-2900, and will be available at this hearing.

BUDGET SUMMARY

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	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expen-ditures	Actual Tax Rate*	Expen-ditures	Actual Tax Rate*	Budget Authority for Expen-ditures	Amount of 2023 Ad Valorem Tax	Pro-posed Estimat-ed Tax Rate*
General	11,252	2.127	13,500	2.125	12,118	9,917	2.125
Debt Service							
Library							
Sewer Operating - Maint	70,266		101,300		112,049		
Sewer Reserve for Replacement	37,307		38,200		119,146		
Water Reserve for Replacement	718				234,138		
Debt Service/Capital Res	43,756		43,819		103,497		
Water Operating - Maint	132,604		158,700		224,845		
Totals	295,903	2.127	355,519	2.125	805,793	9,917	2.125
					*Revenue Neutral Rate***		*1.918*
Less: Transfers	61,200		68,400		44,400		
Net Expenditures	234,703		287,119		761,393		
Total Tax Levied	8,423		8,956				
Assessed Valuation	3,959,804		4,213,243		4,667,072		

Outstanding Indebtedness,

Jan 1	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	359,810	329,769	298,542
Lease Purchase Principal	0	0	0
Total	359,810	329,769	298,542

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988
Paul White
Official Title: President

M-46-2629

EMRS
COPY

Resolution No. 140

A RESOLUTION OF THE MARION COUNTY IMPROVEMENT DISTRICT #2, MARION, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate for the Marion County Improvement District #2 was calculated as 1.198 mills by the Marion County Clerk; and

WHEREAS, the 2024 budget proposed by the Governing Body of the Marion County Improvement District #2 will require a levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8/28/2023, allowing taxpayers desiring to be heard, an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Marion County Improvement District #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 Marion County Improvement District #2:

The Marion County Improvement District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.198 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 28 day of August, 2023 and SIGNED by the Governing Body of the Marion County Improvement District #2.

Paul White
President

Ed Burnett
Treasurer

Kathy Shockley
Secretary

Roll Call Vote			
Municipality Name: Marion Co. Improvement District #2			
Hearing to Exceed Revenue Neutral Rate for 2024			
Date: 8/28/2023			
Resolution No. 140			
Governing Body Member Name/Title	**Yes**	**No**	**Absent**
Ed Burnett Treasurer	X		
Kathy Shockley Secretary	X		
Paul White President	X		
Total	3		
Verdict:	X		
Attested: Kathy Shockley Secretary			