County

State of Kansas
Special District

CERTIFICATE 2022

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
Improvement District #3
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			RNR Cap 14.719
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	6	10,106	✓ 2,826	14.029
Debt Service	10-113	7			
Library	12-1220	7			
Road	68-518c				
Sewer Operating		8	12,300		
Sewer Replacement		8	78,781		
Bond Reserves					
Special Machinery					
Totals		xxxxxx	101,187	2,826	14.029
Budget Summary		9			
Neighborhood Revitalization Rebate					

Final Assessed Valuation:	County Clerk's Use Only
[redacted]	201,434
	November 1st Valuation

Assisted by:
Tina D. Spencer
Marion County Clerk
Address:
200 S. Third St., Suite 104
Marion, KS 66861
Email:
tspencer@marioncoks.net

Attest: August 24 2021
County Clerk

Governing Body Kathy Sibran
Jeanette D Wilhelm

CPA Summary

Special Road Election held for Mills for years.
First levy in .

2022

Improvement District #3

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

Budgeted Funds for 2021	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,965	967	6	8	21	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,965	967	6	8	21	0

County Treas Motor Vehicle Estimate 967

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 8

County Treas Commercial Vehicle Tax Estimate 21

County Treas Watercraft Tax Estimate 0

MVT Factor 0.32614

RVT Factor 0.00202

16/20M Factor 0.00270

Comm Veh Factor 0.00708

Watercraft Factor 0.00000

2022

Improvement District #3

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Sewer Repair/Replace	12,800	2,400	2,400	12-631o
Bond Reserve	General Fund	43	-	-	79-2958
Sewer Operating	Sewer Repair/Replace		10,400	10,400	
	Total	12,843	12,800	12,800	
	Adjustments*				
	Adjusted Totals	12,843	12,800	12,800	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

2022

Improvement District #3
Marion County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
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 1,2021	Payments Due 2021	Payments Due 2022
				Total	**0**	**0**	**0**

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

Improvement District #3

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance January 1	16,611	6,344	6,278
Receipts:			
Ad Valorem Tax	2,786	2,965	xxxxxxxxxxxxxx
Delinquent Tax	28		
Motor Vehicle Tax	1,052	855	967
Recreational Vehicle Tax	6	6	6
16/20 M Vehicle Tax	9	8	8
Commercial Vehicle Tax	21		21
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Close out bond/indebt	43		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**3,945**	**3,834**	**1,002**
Resources Available:	**20,556**	**10,178**	**7,280**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance			
Insurance	1,412	1,500	1,500
Transfer to Sewer Repair/Replace	12,800	2,400	2,400
Cash Forward (2022 column)			6,206
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**14,212**	**3,900**	**10,106**
Unencumbered Cash Balance Dec 31	6,344	6,278	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	20,478	9,947	10,106
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,106
		Tax Required	2,826
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	2,826

CPA Summary

Improvement District #3 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	43	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	43	0	0
Expenditures:			
Transfer to General Fund / close fund	43		
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	43	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amour	58	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Improvement District #3 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Operating**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,994	26,939	21,639
Receipts:			
Sewer Fees	7,325	7,200	7,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,325**	**7,200**	**7,200**
Resources Available:	**28,319**	**34,139**	**28,839**
Expenditures:			
Officer Pay	180	180	180
Permits	185	200	200
Sewer Pond Mtc/Mgt	515	770	770
Publication		400	200
Bookkeeping/Insurance	500	550	550
Transfer to Repair / Replace		10,400	10,400
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**1,380**	**12,500**	**12,300**
Unencumbered Cash Balance Dec 31	26,939	21,639	16,539
2020/2021/2022 Budget Authority Amount:	21,375	33,510	12,300

Violation of Budget Law for 2020/2021:

Possible Cash Violation for 2020:

Adopted Budget **Sewer Replacement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	40,327	53,181	65,981
Receipts:			
Transfer from General	12,800	2,400	2,400
Transfer from Sewer Operating		10,400	10,400
Interest on Idle Funds	54		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,854**	**12,800**	**12,800**
Resources Available:	**53,181**	**65,981**	**78,781**
Expenditures:			
Sewer Replacement/Upgrade			78,781
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**78,781**
Unencumbered Cash Balance Dec 31	53,181	65,981	0
2020/2021/2022 Budget Authority Amount:	53,067	65,987	78,781

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Improvement District #3
Marion County
will meet on August 16, 2021 at 1:00 p.m. at the Silhan residence, 2739 Remington, Marion, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at the Marion County Clerk's Office - 200 S. Third St., Marion, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate 2021		Proposed Budget 2022		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	14,212	14.100	3,900	14.029	10,106	2,826	14.029
Debt Service	43						
Library							
Road							
Sewer Operating	1,380		12,500		12,300		
Sewer Replacement					78,781		
Bond Reserves							
Special Machinery							
Totals	15,635	14.100	16,400	14.029	101,187	2,826	14.029
*Revenue Neutral Rate***							*14.719*
Less: Transfers	12,843		12,800		12,800		
Net Expenditure	2,792		3,600		88,387		
Total Tax Levied	2,899		2,965		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	205,597		211,344		201,434		
Outstanding Indebtedness, Jan 1	2019		2020		2021		
G.O. 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 2021 Kansas Senate Bill 13*

Kathy Silhan
Treasurer

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 28thday of July,2021.

Debra Steele

Subscribed and sworn to before me this
28th day of July, 2021

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

PUBLICATION FEE:
$269.10 plus $5.00 for affidavit(s)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

First published July 28, 2021, in the Marion County Record, Marion, Kansas (1t)

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	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	14,212	14.100	3,900	14.029	10,106	2,826	14.029
Debt Service	43						
Sewer Operating	1,380		12,500		12,300		
Sewer Replacement					78,781		
Bond Reserves							
Totals	15,635	14.100	16,400	14.029	101,187	2,826	14.029
*Revenue Neutral Rate***							*14.719*
Less: Transfers	12,843		12,800		12,800		
Net Expenditures	2,792		3,600		88,387		
Total Tax Levied	2,899		2,965				
Assessed Valuation	205,597		211,344		201,434		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Kathy Silhan
Treasurer

M-45-3934