State of Kansas
Special District
2022

CERTIFICATE

To the Clerk of , 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	13,115	✓ 8,423	2,127 ✓
Sewer Operating - Maint		7	75,618		
Sewer Repair - Replacement		8	171,631		
Water Repair - Replacement		8	216,094		
Debt Service/Capital Res		9	101,748		
Water Operating - Maint		10	216,219		
Totals		xxxxxxx	794,425	8,423	2,127 ✓
					County Clerk's Use Only
Budget Summary		11			3,959,804
Neighborhood Revitalization Rebate		12			Nov 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA CGFM CFE CGMA
Jan Nolde, CPA CFE CGMA
Address:
Swindoll Janzen Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com; jannolde@sjhl.com

Attest: October 15, 2021

County Clerk

Governing Body

8.30.2021
8/30/2021
8.30.21

No assurance is provided.

State of Kansas
Special District

Marion County Improvement District #2, Kansas

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,078	1,186	22	27	0	41
Debt Service						
Library						
TOTAL	8,078	1,186	22	27	0	41

County Treas Motor Vehicle Estimate 1,186
County Treas Recreational Vehicle Estimate 22
County Treas 16/20M Vehicle Estimate 27
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 41

Motor Vehicle Factor 0.14682
Recreational Vehicle Factor 0.00272
16/20M Vehicle Factor 0.00334
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00508

No assurance is provided.

Marion County Improvement District #2, Kansas 2022

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
Sewer Operating - Maint	Sewer Repair - Replace	6,750	7,500	4,800	Bond Ser 1995
Water Operating - Maint	Water Repair - Replace	22,800	12,000	12,000	Bond Ser 1995
Water Operating - Maint	Debt Service	44,400	44,400	44,400	Bond Ser 1995
	Totals	73,950	63,900	61,200	
	Adjustments*				
	Adjusted Totals	73,950	63,900	61,200	

No assurance is provided.

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

Marion County Improvement District #2, Kansas

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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	10/1/2009	8/1/2030	3.56	526,799	359,810	2/01, 8/01	2/01, 8/01	13,778	30,041	12,592	31,227
Total Other					**359,810**			**13,778**	**30,041**	**12,592**	**31,227**
Total Indebtedness					**359,810**			**13,778**	**30,041**	**12,592**	**31,227**

No assurance is provided.

on County Improvement District #2, Kansas 2022

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 2021	Payments Due 2021	Payments Due 2022
:							
ls					**0**	**0**	**0**

ssurance is provided.

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

Marion County Improvement District #2, Kansas 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 Jan 1	9,248	5,951	3,517
Receipts:			
Ad Valorem Tax	7,736	8,078	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	36	0	0
Motor Vehicle Tax	1,257	1,106	1,186
Recreational Vehicle Tax	22	18	22
16/20M Vehicle Tax	21	22	27
Commercial Vehicle Tax	0	0	0
Watercraft Tax	54	47	41
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-144	-108	-101
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,982**	**9,163**	**1,175**
Resources Available:	**18,230**	**15,114**	**4,692**

Marion County Improvement District #2, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	18,230	15,114	4,692
Expenditures:			
Personal Services	1,293	1,293	1,300
Publication	380	300	300
Insurance	5,779	6,300	4,600
Contract Service	894	0	0
Telephone/Internet	686	800	800
Office Supplies, Postage	1,619	500	500
Legal, Accounting	1,520	1,600	1,750
Software Contract	0	500	500
Building Maintenance	0	204	0
Cash Forward (2022 column)			3,265
Miscellaneous	108	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,279**	**11,597**	**13,115**
Unencumbered Cash Balance Dec 31	*5,951*	*3,517*	xxxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	17,932	17,083	13,115
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,115
		Tax Required	8,423
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	8,423

No assurance is provided.

Marion County Improvement District #2, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

Adopted Budget

Sewer Operating - Maint	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,245	6,180	6,318
Receipts:			
Sewer Fees	69,022	69,300	69,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**69,022**	**69,300**	**69,300**
Resources Available:	**75,267**	**75,480**	**75,618**
Expenditures:			
Contract Labor	43,680	42,200	44,094
Personal Service	6,500	6,648	7,073
Utilities	742	1,000	1,000
Sewer Fees- Marion Co	10,338	10,404	10,404
Maint Supplies/Small Tools	360	360	360
Office Supplies, Postage	599	700	800
Transfers to Sewer R&R	6,750	7,500	4,800
Bldg. & Grounds Maint.	0	250	250
Professional fees	118	0	0
Insurance	0	0	1,000
Cash Forward (2022 column)			5,737
Miscellaneous	0	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,087**	**69,162**	**75,618**
Unencumbered Cash Balance Dec 31	6,180	6,318	0
2020/2021/2022 Budget Authority Amount:	74,602	74,120	75,618

No assurance is provided.

Marion County Improvement District #2, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Repair - Replacement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	188,885	178,978	166,631
Receipts:			
Transfer from Sewer Acct	6,750	7,500	4,800
Other	11,140	0	0
Interest on Idle Funds	268	753	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,158**	**8,253**	**5,000**
Resources Available:	**207,043**	**187,231**	**171,631**
Expenditures:			
Contract Labor	4,721	2,000	5,000
Repairs, Parts, Install	21,816	17,000	17,000
Electrical Wiring	960	1,500	1,500
Legal	313	0	0
Cash Forward (2022 column)			148,031
Miscellaneous	255	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,065**	**20,600**	**171,631**
Unencumbered Cash Balance Dec 31	178,978	166,631	0
2020/2021/2022 Budget Authority Amount:	162,563	177,801	171,631

Adopted Budget

Water Repair - Replacement	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	181,045	195,260	203,894
Receipts:			
Transfer - Water Operating/Reim	22,800	12,000	12,000
Other	5,100	0	0
Interest on Idle Funds	254	734	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,154**	**12,734**	**12,200**
Resources Available:	**209,199**	**207,994**	**216,094**
Expenditures:			
Contract Labor	750	2,500	2,500
Repairs	*0*	*500*	*500*
Maint Supplies	2,293	1,100	1,000
Tower Inspection	0	0	0
Capital Expenditures	10,775	0	0
Cash Forward (2022 column)			212,094
Miscellaneous	121	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,939**	**4,100**	**216,094**
Unencumbered Cash Balance Dec 31	195,260	203,894	0
2020/2021/2022 Budget Authority Amount:	196,729	201,705	216,094

No assurance is provided.

Marion County Improvement District #2, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Debt Service/Capital Res**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	55,243	56,548	57,298
Receipts:			
Transfer - Water Operating/Reimb	44,400	44,400	44,400
Interest on Idle Funds	67	169	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,467**	**44,569**	**44,450**
Resources Available:	**99,710**	**101,117**	**101,748**
Expenditures:			
Principal	28,900	30,041	31,227
Interest	14,262	13,778	12,592
Cash Forward (2022 column)			57,929
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**43,162**	**43,819**	**101,748**
Unencumbered Cash Balance Dec 31	56,548	57,298	0
2020/2021/2022 Budget Authority Amount:	98,778	100,341	101,748

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

No assurance is provided.

Marion County Improvement District #2, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Operating - Maint**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	53,468	59,532	74,219
Receipts:			
Water Fees - Other	135,728	136,000	136,000
Rise Contract	2,411	6,000	6,000
Interest on Idle Funds			
Miscellaneous	*255*	*0*	*0*
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**138,394**	**142,000**	**142,000**
Resources Available:	**191,862**	**201,532**	**216,219**
Expenditures:			
Insurance	1,324	1,400	2,400
Contract Labor	18,720	22,750	23,743
Personal Services	6,500	6,850	7,073
Building Utilities	742	800	800
Office Supplies, Postage, Fees	2,240	2,513	2,613
Electric - Pump	2,442	3,300	3,500
Water	30,892	31,000	34,495
Audit Fee	2,100	2,200	2,300
Blg. & Ground Maint.	170	0	0
Transfer to Debt Service	44,400	44,400	44,400
Transfer to Water Repair Repl	22,800	12,000	12,000
Cash Forward (2022 column)			82,795
Miscellaneous	0	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**132,330**	**127,313**	**216,219**
Unencumbered Cash Balance Dec 31	59,532	74,219	0
2020/2021/2022 Budget Authority Amount:	180,909	185,953	216,219

No assurance is provided.

State of Kansas
Special District

NOTICE OF RATE AND BUDGET HEARING

The governing body of

Marion County Improvement District #2, Kansas

will meet on August 30, 2021 at 7:10 P.M. at Maintenance Building Impr. Dist. #2 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 Maintenance Building Impr. Dist. #2, by appt, 620-382-2900, and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 7:00 PM immediately preceding the budget adoption 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 for 2020		Current Year Estimate for 2021		Proposed Budget 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	12,279	2.127	11,597	2.127	13,115	8,423	2.127
Sewer Operating - Maint	69,087		69,162		75,618		
Sewer Repair - Replacement	28,065		20,600		171,631		
Water Repair - Replacement	13,939		4,100		216,094		
Debt Service/Capital Res	43,162		43,819		101,748		
Water Operating - Maint	132,330		127,313		216,219		
Totals	298,862	2.127	276,591	2.127	794,425	8,423	2.127
*Revenue Neutral Rate***							*2.040*
Less: Transfers	73,950		63,900		61,200		
Net Expenditure	224,912		212,691		733,225		
Total Tax Levied	7,862		8,078		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,696,715		3,798,299		3,959,804		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	416,512	388,710	359,810
Lease Purchase Principal	0	0	0
Total	416,512	388,710	359,810

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Paul White

City Official Title: Treasurer

No assurance is provided.

Marion County Improvement District #2, Kansas

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	8,423	2.127	101
Debt Service			0
Library			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	8,423	2.127	101

2021 July 1 Valuation: 3,959,804

Valuation Factor: 3,959.804

Neighborhood Revitalization Subj to Rebate: 47,500

Neighborhood Revitalization factor: 47.5

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Marion Co. Improvement District #2'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 5, 2021, 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 Improvement District resides in, to calculate the tax levy needed to support the Improvement District. 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 Improvement District's control that would effect the above assumptions. The Improvement District has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Improvement District's receipts and expenditures.

Resolution No. 136

A RESOLUTION OF THE MARION COUNTY IMPROVEMENT DISTRICT #2, KANSAS TO LEVY A 2022 PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for 2022 for the Marion County Improvement District #2 was calculated as 2.040 mills by the Marion County Clerk; and

WHEREAS, the 2022 budget proposed by the Governing Body of the Marion County Improvement District #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 30, 2021 allowing all interested 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 calculated 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 for 2022 exceeding the Revenue Neutral Rate of 2.040 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 30th day of August 2021 and **SIGNED** by the Governing Body.

Nadine Iseli

President

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 11thday of August,2021.

Debra Steele

Subscribed and sworn to before me this
11th day of August, 2021

Cheri Bentz

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

(Seal)

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

PUBLICATION FEE:
$358.80 plus $5.00 for affidavit(s)

First published Aug. 11, 2021, in the Marion County Record, Marion, Kansas (1t)

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Marion County Improvement District #2, Kansas

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Debt Service/ Capital Res	43,162		43,819		101,748		
Water Operating - Maint	132,330		127,313		216,219		
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Net Expenditure	224,912		212,691		733,225		
Total Tax Levied	7,862		8,078				
Assessed Valuation	3,696,715		3,798,299		3,959,804		

Outstanding Indebtedness

January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	416,512	388,710	359,810
Lease Purchase Principal	0	0	0
Total	416,512	388,710	359,810

*Tax rates are express in mills.

**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Paul White

District Official Title: Treasurer

M-47-3965