State of Kansas
City

2026

To Ashley 8-7-25

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

RECEIVED

AUG 13 2025

MARION COUNTY CLERK
MARION KS 66861

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, and 16/20M Vehicl		2			
Schedule of Transfers		3			Not Exceeding
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	22,149	12,033	2.155
Debt Service	10-113				
Library	12-1220				
		7			
Sewer Operating - Maint		7	227,587		
Sewer Reserve for Replacement		8	179,269		
Water Reserve for Replacement		8	124,625		
Debt Service/Capital Res		9	110,220		
		9			
Water Operating - Maint		10	336,635		
Totals		xxxxx	1,000,485	12,033	2.155
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					5582803
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	2.157
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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.c

Attest: Oct 24 2025

County Clerk

Governing Body

No assurance is provided.

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,037	1,362	35	2	0	54
Debt Service						
Library						
TOTAL	12,037	1,362	35	2	0	54

County Treas Motor Vehicle Estimate 1,362
County Treas Recreational Vehicle Estimate 35
County Treas 16/20M Vehicle Estimate 2
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 54

Motor Vehicle Factor 0.11315
Recreational Vehicle Factor 0.00291
16/20M Vehicle Factor 0.00017
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00449

No assurance is provided.

Marion County Improvement District #2, Kansas 2026

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
Sewer Operating - Maint	Sewer Repair - Replace	2,600	50,000	60,000	Bond Ser 1995
Water Operating - Maint	Water Repair - Replace	0	0	0	Bond Ser 1995
Water Operating - Maint	Debt Service	44,400	44,400	44,000	Bond Ser 1995
	Totals	47,000	94,400	104,000	
	Adjustments*				
	Adjusted Totals	47,000	94,400	104,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fi

No assurance is provided.

Marion County Improvement District #2, Kansas

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning 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. 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	197,267	2/01, 8/01	2/01, 8/01	8,745	35,074	7,360	36,459
Total Other					**197,267**			**8,745**	**35,074**	**7,360**	**36,459**
Total Indebtedness					**197,267**			**8,745**	**35,074**	**7,360**	**36,459**

No assurance is provided.

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, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

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

No assurance is provided.

Marion County Improvement District #2, Kansas 2026

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	6,008	9,587	8,766
Receipts:			
Ad Valorem Tax	11,191	12,037	xxxxxxxxxxxxxxxxxxx
Delinquent Tax		0	0
Motor Vehicle Tax		909	1,362
Recreational Vehicle Tax		27	35
16/20M Vehicle Tax		17	2
Commercial Vehicle Tax		0	0
Watercraft Tax		49	54
Gross Earning (Intangible) Tax		0	0
In Lieu of Taxes (IRB)			
Insurance Dividend	6,300	2,124	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	-103
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,491**	**15,163**	**1,350**
Resources Available:	**23,499**	**24,750**	**10,116**

Marion County Improvement District #2, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	23,499	24,750	10,116
Personal Services	1,293	1,293	1,300
Publication	389	500	500
Insurance	3,400	0	5,500
Contract Service	220	298	350
Telephone/Internet	558	513	500
Office Supplies, Postage	0	0	600
Legal, Accounting	1,600	2,000	2,000
Software Contract	499	500	500
Termite Treatment	0	200	200
Building Maintenance	213	500	500
Billing Cards	630	0	0
Grant Writing	4,648	10,000	0
Cash Reserve (2026 column)			9,999
Miscellaneous	462	180	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,912**	**15,984**	**22,149**
Unencumbered Cash Balance Dec 31	9,587	8,766	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	12,118	17,969	22,149
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	22,149
		Tax Required	12,033
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	12,033

No assurance is provided.

Marion County Improvement District #2, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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:			
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

Adopted Budget

Sewer Operating - Maint	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,760	33,248	43,587
Receipts:			
Sewer Fees	101,980	160,830	184,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**101,980**	**160,830**	**184,000**
Resources Available:	**130,740**	**194,078**	**227,587**
Expenditures:			
Sewer Disposal Charges	10,428	10,458	11,000
Contract Labor	51,590	45,543	47,600
Building & Grounds	3,785	1,794	3,700
Billing and Payroll	8,458	8,396	9,600
Materials & Repairs	20,631	8,800	28,500
Legal	0	500	0
Engineering	0	10,000	20,000
Grant Writing	0	15,000	0
Transfer to Sewer Reserve for Replacement Fund	2,600	50,000	60,000
Cash Reserve (2026 column)			47,187
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**97,492**	**150,491**	**227,587**
Unencumbered Cash Balance Dec 31	33,248	43,587	0
2024/2025/2026 Budget Authority Amount:	112,049	137,210	227,587

See Tab C

No assurance is provided.

Marion County Improvement District #2, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Reserve for Replacement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	115,972	109,296	119,069
Receipts:			
Transfer From Sewer Acct	2,600	50,000	60,000
New Sewer Installation	0	0	0
Sewer Removal	500	0	0
Grant Receipts	0	0	0
Interest on Idle Funds	4,379	272	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,479**	**50,272**	**60,200**
Resources Available:	**123,451**	**159,568**	**179,269**
Expenditures:			
Contract Labor	553	8,499	10,000
10 Pumps and Materials	0	17,000	0
System Improvements	986	0	0
Grinder Pumps/Check Valves	5,064	0	0
Grant Writing	7,552	15,000	20,000
Grant Expense	0	0	0
Cash Reserve (2026 column)			149,269
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,155**	**40,499**	**179,269**
Unencumbered Cash Balance Dec 31	109,296	119,069	0
2024/2025/2026 Budget Authority Amount:	119,146	71,772	179,269

Adopted Budget

Water Reserve for Replacement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	185,038	158,091	124,225
Receipts:			
Transfer - Water Opeating/Reim	0	0	0
New Water Meter Install	0	2,500	0
Interest on Idle Funds	8,053	434	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,053**	**2,934**	**400**
Resources Available:	**193,091**	**161,025**	**124,625**
Expenditures:			
Contract Labor	35,000	36,800	0
Water Tower Insp & Maint	0	0	10,500
Cash Reserve (2026 column)			114,125
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,000**	**36,800**	**124,625**
Unencumbered Cash Balance Dec 31	158,091	124,225	0
2024/2025/2026 Budget Authority Amount:	234,138	185,038	124,625

No assurance is provided.

Marion County Improvement District #2, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Debt Service/Capital Res**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	60,142	65,494	66,220
Receipts:			
Transfer - Water Operating/Reimb	44,400	44,400	44,000
Interest on Idle Funds	2,261	145	0
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**46,661**	**44,545**	**44,000**
Resources Available:	**106,803**	**110,039**	**110,220**
Expenditures:			
Principal	41,309	35,074	36,459
Interest	0	8,745	7,360
Cash Reserve (2026 column)			66,401
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**41,309**	**43,819**	**110,220**
Unencumbered Cash Balance Dec 31	65,494	66,220	0
2024/2025/2026 Budget Authority Amou	103,497	105,524	110,220

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 miscellaneous exceed 10% Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
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.

Marion County Improvement District #2, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Operating - Maint**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	117,632	155,850	168,635
Receipts:			
Water Fees - Other	159,598	146,334	162,000
Rise Contract	6,000	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**165,598**	**152,334**	**168,000**
Resources Available:	**283,230**	**308,184**	**336,635**
Expenditures:			
Water Fees	38,606	36,570	40,600
Labor	26,736	39,360	47,600
Building and Grounds	6,186	1,593	16,900
Billing and Payroll	8,514	8,223	9,600
Materials & Repairs	656	7,000	7,000
Transfer to Debt Service	44,400	44,400	44,000
Dues	0	218	250
Legal	0	1,000	1,000
2023 Radio & Batteries	0	200	200
Training/Conference	0	735	1,000
Publishing	0	250	400
Cash Reserve (2026 column)			168,085
Miscellaneous	2,282	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**127,380**	**139,549**	**336,635**
Unencumbered Cash Balance Dec 31	155,850	168,635	0
2024/2025/2026 Budget Authority Amoun	224,845	270,382	336,635

No assurance is provided.

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
Marion County Improvement District #2, Kansas
will meet on at 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.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	13,912	2.122	15,984	2.333	22,149	12.033	2.157
Debt Service							
Library							
Sewer Operating - Maint	97,492		150,491		227,587		
Sewer Reserve for Replacem	14,155		40,499		179,269		
Water Reserve for Replacem	35,000		36,800		124,625		
Debt Service/Capital Res	41,309		43,819		110,220		
Water Operating - Maint	127,380		139,549		336,635		
Totals	329,248	2.122	427,142	2.333	1,000,485	12,033	2.157
						*Revenue Neutral Rate***	*2.157*
Less: Transfers	47,000		94,400		104,000		
Net Expenditure	282,248		332,742		896,485		
Total Tax Levied	9,917		12,037		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,673,340		5,157,672		5,578,606		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	298,542	266,082	197,267
Lease Purchase Principal	0	0	0
Total	298,542	266,082	197,267

*Tax rates are expressed in mills

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

Greg Wyatt
Official Title: President

No assurance is provided.

First published July 16, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

Marion County Improvement District #2, Kansas

Will meet on August 5, 2025 at 7:00 PM at Maintenance Building Impr. Dist #2, 8 Ridgeway, Marion County Lake, 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 Maintenance Building Impr. Dist. #2 by appt. 316-322-0469 and will be at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 2025		Proposed Budget 2026		
Fund	Expend-itures	Actual Tax Rate*	Expend-itures	Actual Tax Rate*	Budget Authority for Expend-itures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	13,912	2.122	15,984	2.333	22,149	12,033	2.157
Debt Service							
Library							
Sewer Operating - Maint	97,492		150,491		227,587		
Sewer Reserve for Replacement	14,155		40,499		179,269		
Water Reserve for Replacements	35,000		36,800		124,625		
Debt Service/Capital Res	41,309		43,819		110,220		
Water Operating - Maint	127,38		139,549		336,635		
Totals	329,248	2.122	427,142	2.333	1,000,485	12.033	2.157
					*Revenue Neutral Rate***		2.157
Less: Transfers	47,000		94,400		104,000		
Net Expenditures	282,248		332,742		896,483		
Total Tax Levied	9,917		12,037				
Assessed Valuation	4,673,340		5,157,672		5,578,606		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	298,542	266,082	197,267
Lease Pur. Princ.	0	0	0
Total	298,542	266,082	197,267

*Tax rates are expressed in mills.

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

Greg Wyatt, President

M-45-2784

First published July 23, 2025, in the Marion County Record, Marion, Kansas (1t)

CITY OF HILLSBORO QUARTERLY FINANCIAL STATEMENT

April - June 2025

FUND	BEG. BAL-ANCE 4/1/2025	RECEIPTS	DISBURSE-MENTS	END. BAL-ANCE 6/30/2025
	0	0	Revenue Bonds	

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 23rd day of July, 2025 .

Subscribed and sworn to before me this 23rd day of July, 2025

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $325.00

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

First published July 16, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

Marion County Improvement District #2, Kansas

Will meet on August 5, 2025 at 7:00 PM at Maintenance Building Impr. Dist #2, 8 Ridgeway, Marion County Lake, 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 Maintenance Building Impr. Dist. #2 by appt. 316-322-0469 and will be at this hearing.

BUDGET SUMMARY

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	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expend-itures	Actual Tax Rate*	Expend-itures	Actual Tax Rate*	Budget Authority for Expend-itures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	13,912	2.122	15,984	2.333	22,149	12,033	2.157
Debt Service							
Library							
Sewer Operating - Maint	97,492		150,491		227,587		
Sewer Reserve for Replacement	14,155		40,499		179,269		
Water Reserve for Replacements	35,000		36,800		124,625		
Debt Service/Capital Res	41,309		43,819		110,220		
Water Operating - Maint	127,38		139,549		336,635		
Totals	329,248	2.122	427,142	2.333	1,000,485	12.033	2.157
						*Revenue Neutral Rate***	*2.157*
Less: Transfers	47,000		94,400		104,000		
Net Expenditures	282,248		332,742		896,483		
Total Tax Levied	9,917		12,037				
Assessed Valuation	4,673,340		5,157,672		5,578,606		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	298,542	266,082	197,267
Lease Pur. Princ.	0	0	0
Total	298,542	266,082	197,267

*Tax rates are expressed in mills.

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

Greg Wyatt, President

M-45-2784