RECEIVED

SEP 17 2025

MARION COUNTY CLERK
MARION KS 66861

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
City of Lost Springs, 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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Exceeding

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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	59,656	10,697	20.969
Debt Service	10-113				
Library	12-1220				
Special Highway		7	2,988		
Sewer		7	69,119		
Totals		xxxxxx	131,763	10,697	20.969
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			510,128
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

20,9692

Revenue Neutral Rate	19.166
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Date Attested: Oct 24, 2025

County Clerk

Governing Body

City of Lost Springs, Kansas

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,769	745	16	4	62	2
Debt Service						
Library						
TOTAL	9,769	745	16	4	62	2

County Treas Motor Vehicle Estimate 745

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 4

County Treas Commercial Vehicle Tax Estimate 62

County Treas Watercraft Tax Estimate 2

Motor Vehicle Factor 0.07626

Recreational Vehicle Factor 0.00164

16/20 Vehicle Factor 0.00041

Commercial Vehicle Factor 0.00635

Watercraft Factor 0.00020

No assurance is provided.

City of Lost Springs, 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
General	Sewer	3,398	4,000	4,000	K.S. A. 12-825d
	Totals	3,398	4,000	4,000	
	Adjustments*				
	Adjusted Totals	3,398	4,000	4,000	

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

No assurance is provided.

City of Lost Springs, Kansas

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt 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:											
Sewer Improvement Loan	10/1/2002	10/1/2036	4.63	123,800	65,763	10/28	10/28	3,042	3,807	2,865	3,984
Total Other					**65,763**			**3,042**	**3,807**	**2,865**	**3,984**
Total Indebtedness					**65,763**			**3,042**	**3,807**	**2,865**	**3,984**

No assurance is provided.

City of Lost Springs, Kansas 2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
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.**

City of Lost Springs, 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	43,669	34,388	37,660
Receipts:			
Ad Valorem Tax	8,973	9,769	xxxxxxxxxxxxxxxxxx
Delinquent Tax	941	200	200
Motor Vehicle Tax	824	658	745
Recreational Vehicle Tax	5	16	16
16/20M Vehicle Tax	10	10	4
Commercial Vehicle Tax	51	47	62
Watercraft Tax	2	2	2
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	4,814	4,000	4,000
Franchise Tax	2,046	1,800	1,800
Connecting Links	90	70	70
Other Receipts	216	400	400
Specials	3,811	4,000	4,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**21,783**	**20,972**	**11,299**
Resources Available:	**65,452**	**55,360**	**48,959**
Expenditures:			
General Government	3,056	4,000	4,000
Street Lighting	5,579	6,000	6,000
Street Repairs	300	2,000	2,000
Insurance	903	1,000	1,000
Mower & Grader	17,052	700	700
Transfer to Sewer Fund	3,398	4,000	4,000
School/ Siren	776	0	0
Cash Reserve (2026 column)			41,956
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,064**	**17,700**	**59,656**
Unencumbered Cash Balance Dec 31	34,388	37,660	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	65,388	68,401	59,656
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	59,656
		Tax Required	10,697
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**10,697**

No assurance is provided.

City of Lost Springs, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,468	1,168
Receipts:			
State of Kansas Gas Tax	1,468	1,820	1,820
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,468**	**1,820**	**1,820**
Resources Available:	**1,468**	**3,288**	**2,988**
Expenditures:			
Street Repair and Maint	0	2,120	2,120
Cash Reserve (2026 column)			868
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**2,120**	**2,988**
Unencumbered Cash Balance Dec 31	1,468	1,168	0
2024/2025/2026 Budget Authority Amount:	3,276	2,120	2,988

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,584	53,468	56,119
Receipts:			
Sewer Fees	8,376	9,000	9,000
Transfer from General Fund	3,398	4,000	4,000
Interest on Idle Funds	1,527	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,301**	**13,000**	**13,000**
Resources Available:	**58,885**	**66,468**	**69,119**
Expenditures:			
Contracted Services	600	1,500	1,500
Commodities	777	1,000	1,000
Capital Outlay	0	1,000	1,000
Sewer Improvement Loan	4,040	6,849	6,849
Cash Reserve (2026 column)			58,770
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,417**	**10,349**	**69,119**
Unencumbered Cash Balance Dec 31	53,468	56,119	0
2024/2025/2026 Budget Authority Amount:	54,930	61,233	69,119

No assurance is provided.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lost Springs, Kansas
will meet on Wednesday, September 10, 2025 at 7:00 PM at Marion County Fire District #6, Lost Springs 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 Shelly Wirtz's Residence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	31,064	22.249	17,700	20.989	59,656	10,697	20.988
Debt Service							
Library							
Special Highway			2,120		2,988		
Sewer	5,417		10,349		69,119		
Totals	36,481	22.249	30,169	20.989	131,763	10,697	20.988
						*Revenue Neutral Rate***	*19.166*
Less: Transfers	3,398		4,000		4,000		
Net Expenditure	33,083		26,169		127,763		
Total Tax Levied	9,769		9,769		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	439,069		465,414		509,681		

20.969

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	72,881	69,402	65,763
Lease Purchase Principal	0	0	0
Total	72,881	69,402	65,763

*Tax rates are expressed in mills

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

Shelly Wirtz
City Official Title: City Clerk

No assurance is provided.

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SEP 17 2025

MARION COUNTY CLERK
MARION KS 66861

Resolution No. 2025-1-LS

A RESOLUTION OF THE CITY OF LOST SPRINGS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Lost Springs was calculated as 19.166 mills by the Marion County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Lost Springs will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 09, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lost Springs, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LOST SPRINGS:

The City of Lost Springs shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.166 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 9th day of September, 2025 and **SIGNED** by the Governing Body.

Jerry P. Hanson Mayor

Pam Bevan

Trent Hajek

Teali Hajek

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SEP 17 2025

MARION COUNTY CLERK
MARION KS 66861

City of Lost Springs City Minutes 9-15-2025

Mayor Hanson called RNR meeting to order at 7:15 PM

The council members discussed the RNR and Resolution No. 2025-1-LS – A Resolution of the City of Lost Springs, Kansas to Levy a Property Tax Rate Exceeding the Revenue Neutral Rate:

Pam Bevan motion to pass the Resolution No. 2025-1-LS, Leah Hajek seconded.

Mayor Hanson did the roll call:

Council Member Bevan – Yay

Council Member Leah Hajek – Yay

Council Member Trent Hajek – Yay

No other council members were president

Motion passed 3-0.

RNR meeting over at 7:25 PM

Mayor Hanson called the Budget Hearing to order at 7:27 PM

Council members discussed the budget.

Pam Bevan motion to pass the 2026 Budget of the City of Lost Springs, KS, Leah Hajek seconded.

Mayor Hanson did the roll call:

Council Member Bevan – Yay

Council Member Leah Hajek – Yay

Council Member Trent Hajek – Yay

No other council members were president

Motion passed 3-0.

Pam Bevan motion to end the meeting, Leah Hajek seconded. Passed 3-0

Jerry Hanson

Mayor Jerry Hanson

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 20th day of August, 2025 .

Subscribed and sworn to before me this
20th day of August, 2025

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $309.00

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

First published Aug. 20, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Lost Springs, Kansas

will meet on Wednesday, September 10, 2025 at 7:00 PM at Marion County Fire District #6, Lost Springs 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 Shelly Wirtz's Residence and will be available at this hearing.

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Debt Service							
Library							
Special Highway			2,120		2,988		
Sewer	5,417		10,349		69,119		
Totals	36,481	22.249	30,169	20.989	131,763	10,697	20.988
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Less: Transfers	3,398		4,000		4,000		
Net Expenditure	33,083		26,169		127,763		
Total Tax Levied	9,769		9,769				
Assessed Valuation:	439,069		465,414		509,681		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	72,881	69,402	65,763
Lease Purchase Principal	0	0	0
Total	72,881	69,402	65,763

*Tax rates are expressed in mills.

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

Shelly Wirtz City Clerk

M-49-2820

(WIL0196) ..... 278.13 **Company:** County road (WIL0212) ..... 380.98 (WIL0279A) 151.51

A-47-48-49- 2794

First published Aug. 20, 2025, in the Marion County Record, Marion, Kansas (1t)

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

Shelly Wirtz City Clerk

M-49-2830