COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **UPPER MARIAS DE CYGNES #101**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

State of Kansas
Special District
2026

RECD LYON CO CLERK
AUG 15 2025 AM 9:58

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Upper Marais des Cygne Watershed # 101
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 for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-1219	5	190,697	36,897	2.399
Debt Service	10-113				
Totals		xxxxxxx	190,697	36,897	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

36,898

	County Clerk's Use Only
Final County Assessed Valuation	
Lyon County	12,328,082
Osage County	176,732
Wabaunsee County	2,876,171
0	
0	
Nov 1, 2025 Total Assessed Valuation	15,380,985

Revenue Neutral Rate	2.402
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: Aug. 15, 2025

County Clerk

Robert V Reed — President
LeRay Bulin — Treasurer

Governing Body

CPA Summary

Upper Marais des Cygne Watershed # 101
Lyon County

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,897	2,522	73	364	70	32
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	36,897	2,522	73	364	70	32

County Treas Motor Vehicle Estimate 2,522

County Treas Recreational Vehicle Estimate 73

County Treas 16/20M Vehicle Estimate 364

County Treas Commercial Vehicle Tax Estimate 70

County Treas Watercraft Tax Estimate 32

MVT Factor 0.06835

RVT Factor 0.00198

16/20M Factor 0.00987

Comm Veh Factor 0.00190

Watercraft Factor 0.00087

2026

Upper Marais des Cygne Watershed # 101
Lyon County

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Upper Marais des Cygne Watershed # 101
Lyon County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				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, 2025	Payments Due 2025	Payments Due 2026
None							
				Total	**0**	**0**	**0**

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

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	211,181	224,205	72,239
Receipts:			
Ad Valorem Tax	41,121	36,897	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,473	2,522
Recreational Vehicle Tax		83	73
16/20M Vehicle Tax		381	364
Commercial Vehicle Tax		67	70
Watercraft Tax		33	32
LAVTR			0
State Funding			77,000
Interest on Idle Funds		1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**41,121**	**41,434**	**81,561**
Resources Available:	**252,302**	**265,639**	**153,800**
Expenditures:			
Operating Expenses	275	8,000	8,000
Construction		110,000	107,297
Engineering & Consulting Fees		10,000	10,000
Legal Fees	9,873	12,000	12,000
Annual Meeting Expenses	400	1,000	1,000
Maintenance/Repairs/Permits	16,279	50,000	50,000
Membership Fees	1,145	2,000	2,000
Budget & Publications	125	400	400
Capital Outlay			
Special Project			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**28,097**	**193,400**	**190,697**
Unencumbered Cash Balance Dec 31	224,205	72,239	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	235,528	216,016	190,697
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	190,697
		Tax Required	36,897
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	36,897

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Upper Marais des Cygne Watershed # 101
Lyon County
will meet on August 14, 2025 at 8:00 PM at North Lyon County Fire Station, 427 E Seventh, Admire for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at 427 Commercial Street, Emporia and will be available at this hearing.

SUPPORTING COUNTIES
Lyon County (home county) Osage County, Wabaunsee County

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 2024		Current Year Estimate for 2025		Proposed Budget Year 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	28,097	2.432	193,400	2.414	190,697	36,897	2.402
Totals	28,097	2.432	193,400	2.414	190,697	36,897	2.402
						*Revenue Neutral Rate***	*2.402*
Less: Transfers	0		0		0		
Net Expenditures	28,097		193,400		190,697		
Total Tax Levied	36,897		36,897		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	15,172,865		15,287,394		15,361,315		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

LeRoy Boline

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Upper Marais des Cygne Watershed # 101, HEREBY NOTIFIES THE Lyon County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.402. The date of our hearing is 0 at 0 and will be held at North Lyon County Fire Station, 427 E Seventh, Admire, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 10, 2025.

(Seal)

LeRoy Bolmer, Treasurer

Clerk or Officer of Governing Body

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 1, 2025

Notice ID: RSgJzlP1XoOFh9Hrw8XM
Notice Name: UMDC Notice of Budget Hearing

PUBLICATION FEE: $53.16

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
1st day of August, A.D. 2025.

Lisa M. Stueve
Notary Public

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Upper Marais des Cygne Watershed # 101
Lyon County
will meet on August 14, 2025 at 8:00 PM at North Lyon County Fire Station, 427 E Seventh, Admire for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is available at 427 Commercial Street, Emporia and will be available at the hearing.

SUPPORTING COUNTIES
Lyon County (home county); Osage County, Wabaunsee County

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 2024		Current Year Estimate for 2025		Proposed Budget Year 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	28,097	2.432	193,600	2.414	190,697	36,893	2.402
Totals	28,097	2.432	193,600	2.414	190,697	36,893	2.402
						Revenue Neutral Rate**	2.422
Less: Transfers	0		0		0		
Net Expenditures	28,097		193,600		190,697		
Total Tax Levied	36,893		36,893		xxxxxxxxxxxxxxx		
Assessed Valuation	15,172,865		15,287,594		15,361,315		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

LeRoy Bohac
Treasurer

AFFIDAVIT OF PUBLICATION
The Osage County Herald-Chronicle
Osage City, Kansas
STATE OF KANSAS
OSAGE COUNTY, ss.

Catherine R. Faimon

of lawful age, being first duly sworn, deposeth and says that she is the publisher of THE OSAGE COUNTY HERALD-CHRONICLE a biweekly newspaper printed in the State of Kansas, published in the city of Osage City, County of Osage, State of Kansas, and of general circulation in Osage County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Osage County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Osage County Herald-Chronicle

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

July 31, 2025

with subsequent publications made on the following dates:
_____, 20____
_____, 20____
_____, 20____
_____, 20____

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Faimon
Catherine R. Faimon

Subscribed and sworn to before me this 31 day of July, 2025.

Christopher Alan Faimon
Notary Public State of Kansas
My Appt Expires 3/22/2029

Notary Seal

Christopher Alan Faimon

Christopher Alan Faimon

Notary Public
My commission expires 03/22/2029

AFFIDAVIT OF PUBLICATION –
The Osage County Herald-Chronicle, Osage City, Kansas
Affidavit and proof of publication examined, approved and filed this _____ of _____, 20_____.

Recorded in _____.

Judge-Clerk of District Court

(Published in The Osage County Herald-Chronicle Thursday, July 31, 2025.)

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Upper Marais des Cygne Watershed # 101
Lyon County
will meet on August 14, 2025 at 8:00 PM at North Lyon County Fire Station, 427 E Seventh, Admire for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at 427 Commercial Street, Emporia and will be available at this hearing.

SUPPORTING COUNTIES
Lyon County (home county) Osage County, Wabaunsee County

BUDGET SUMMARY
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Totals	28,097	2.432	193,400	2.414	190,697	36,897	2.402
						*Revenue Neutral Rate***	*2.402*
Less: Transfers	0		0		0		
Net Expenditures	28,097		193,400		190,697		
Total Tax Levied	36,897		36,897		xxxxxxxxxxxxxxx		
Assessed Valuation:	15,172,865		15,287,394		15,361,315		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

LeRoy Boline
Treasurer

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE,* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 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 the post office of Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week(s), the first publication thereof being made as afore said on the 31st day of July, 2025, with subsequent publications being made on the following date(s):

....., 2025

....., 2025

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ..... , 2025

.....

Notary or Clerk of District Court

My commission expires: .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, July 31, 2025.

NOTICE OF BUDGET HEARING

The governing body of
Upper Marais des Cygne Watershed # 101
Lyon County
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***Revenue Neutral Rate as defined by KSA 79-2988*

LeRoy Boline
Treasurer

Printer's fee $.....

Additional copies $.....

Total publication fee $.....

Send Notarized Copy .....

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 1, 2025

Notice ID: RSgJzlP1XoOFh9Hrw8XM
Notice Name: UMDC Notice of Budget Hearing

PUBLICATION FEE: $53.16

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
1st day of August, A.D. 2025.

Lisa M Stueve
Notary Public

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Upper Marais des Cygne Watershed # 101
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					*Revenue Neutral Rate***		2.402
Less: Transfers	0		0		0		
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**_Revenue Neutral Rate as defined by K.S.A 79-2988_

LeRoy Bohne
Treasurer

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Upper Marais des Cygne Watershed # 101, HEREBY NOTIFIES THE Lyon County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.402. The date of our hearing is 0 at 0 and will be held at North Lyon County Fire Station, 427 E Seventh, Admire, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 10, 2025.

(Seal)

LeRoy Bolnie, Treasurer
Clerk or Officer of Governing Body

REC'D LYON CO CLERK
JUL 11 2025 PM12:14

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Upper Marais des Cygne Watershed # 101, HEREBY NOTIFIES THE Lyon County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

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WITNESS my hand and official seal on _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

State of Kansas
Special District

NOTICE OF BUDGET HEARING

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Upper Marais des Cygne Watershed # 101

Lyon County

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						*Revenue Neutral Rate***	*2.402*
Less: Transfers	0		0		0		
Net Expenditures	28,097		193,400		190,697		
Total Tax Levied	36,897		36,897		xxxxxxxxxxxxxxx		
Assessed Valuation:	15,172,865		15,287,394		15,361,315		

*Tax rates are expressed in mills.

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

LeRoy Boline
Treasurer

2026

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Upper Marais des Cygne Watershed # 101
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 for the 2026 Budget.

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Debt Service	10-113				
Totals		xxxxxxx	190,697	36,897	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Lyon County	
	Osage County	
	Wabaunsee County	
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	

Revenue Neutral Rate	2.402
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611

Email:
brockck@sbcglobal.net

Date Attested: _____, 2025

County Clerk

Governing Body

CPA Summary

Upper Marais des Cygne Watershed # 101
Lyon County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,897	2,522	73	364	70	32
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	36,897	2,522	73	364	70	32

County Treas Motor Vehicle Estimate 2,522

County Treas Recreational Vehicle Estimate 73

County Treas 16/20M Vehicle Estimate 364

County Treas Commercial Vehicle Tax Estimate 70

County Treas Watercraft Tax Estimate 32

MVT Factor 0.06835

RVT Factor 0.00198

16/20M Factor 0.00987

Comm Veh Factor 0.00190

Watercraft Factor 0.00087

2026

Upper Marais des Cygne Watershed # 101
Lyon County

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
Special District

Upper Marais des Cygne Watershed # 101
Lyon County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				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, 2025	Payments Due 2025	Payments Due 2026
None							
				Total	**0**	**0**	**0**

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

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	211,181	224,205	72,239
Receipts:			
Ad Valorem Tax	41,121	36,897	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,473	2,522
Recreational Vehicle Tax		83	73
16/20M Vehicle Tax		381	364
Commercial Vehicle Tax		67	70
Watercraft Tax		33	32
LAVTR			0
State Funding			77,000
Interest on Idle Funds		1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**41,121**	**41,434**	**81,561**
Resources Available:	**252,302**	**265,639**	**153,800**
Expenditures:			
Operating Expenses	275	8,000	8,000
Construction		110,000	107,297
Engineering & Consulting Fees		10,000	10,000
Legal Fees	9,873	12,000	12,000
Annual Meeting Expenses	400	1,000	1,000
Maintenance/Repairs/Permits	16,279	50,000	50,000
Membership Fees	1,145	2,000	2,000
Budget & Publications	125	400	400
Capital Outlay			
Special Project			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	**28,097**	**193,400**	**190,697**
Unencumbered Cash Balance Dec 31	224,205	72,239	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	235,528	216,016	190,697
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	190,697
		Tax Required	36,897
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	36,897

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Upper Marais des Cygne Watershed # 101
Lyon County
will meet on August 14, 2025 at 8:00 PM at North Lyon County Fire Station, 427 E Seventh, Admire for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at 427 Commercial Street, Emporia and will be available at this hearing.

SUPPORTING COUNTIES
Lyon County (home county) Osage County, Wabaunsee County

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 2024		Current Year Estimate for 2025		Proposed Budget Year 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	28,097	2.432	193,400	2.414	190,697	36,897	2.402
Totals	28,097	2.432	193,400	2.414	190,697	36,897	2.402
						*Revenue Neutral Rate***	*2.402*
Less: Transfers	0		0		0		
Net Expenditures	28,097		193,400		190,697		
Total Tax Levied	36,897		36,897		xxxxxxxxxxxxxxx		
Assessed Valuation:	15,172,865		15,287,394		15,361,315		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

LeRoy Boline