State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
West Liberty

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	4,785	4,043	2.157
Totals		xxxxxxxxxx	4,785	4,043	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					1,874,526
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.183
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Susan E. Walker
County Clerk
Address:
210 S National Avenue
Fort Scott, KS 66701
Email:
countyclerk@bourboncountyks.org

Attest: 10/01, 2025

Susan E Walker
County Clerk

Governing Body

West Liberty
Bourbon 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	4,042	425	9	41	0	7
0	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,042	425	9	41	0	7

County Treas Motor Vehicle Estimate 425

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 41

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 7

MVT Factor 0.10515

RVT Factor 0.00223

16/20M Factor 0.01014

Comm Veh Factor 0.00000

Watercraft Factor 0.00173

2026

West Liberty
Bourbon 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
	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.

West Liberty
Bourbon 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
			Total	**0**	**0**	**0**	**0**

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

West Liberty
Bourbon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	300	300	260
Receipts:			
Ad Valorem Tax	4,445	4,042	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		386	425
Recreational Vehicle Tax		11	9
16/20M Vehicle Tax		40	41
Commercial Vehicle Tax		0	0
Watercraft Tax		3	7
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,445**	**4,482**	**482**
Resources Available:	**4,745**	**4,782**	**742**
Expenditures:			
Mowing	4,445	4,150	4,785
Maintenance		200	
Publications		172	
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**4,445**	**4,522**	**4,785**
Unencumbered Cash Balance Dec 31	300	260	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,300	4,522	4,785
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,785
		Tax Required	4,043
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,043

See Tab A

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
West Liberty
Bourbon County
will meet on 09/09/25 at 5:25PM at 210 S National Avenue, Fort Scott, KS 66701 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at 210 S National Avenue, Fort Scott, KS 66701 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 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	4,445	2.342	4,522	2.237	4,785	4,043	2.183
Totals	4,445	2.342	4,522	2.237	4,785	4,043	2.183
						*Revenue Neutral Rate***	*2.183*
Less: Transfers	0		0		0		
Net Expenditures	4,445		4,522		4,785		
Total Tax Levied	4,042		4,042		xxxxxxxxxxxxxxx		
Assessed Valuation	1,726,299		1,807,017		1,851,886		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue 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 KSA 79-2988*

0
Ken Savage

BOURBON COUNTY -2026

NOTICE OF BUDGET HEARING & NOTICE TO EXCEED REVENUE NEUTRAL RATE HEARING

The below Special Districts for Bourbon County will meet at the designated date, time and location for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed Budget information is available at the Bourbon County Clerk's office at 210 S National Avenue, Fort Scott, KS 66701 and will be available at the hearings designated in this notice. 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.

BUDGET SUMMARY

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026					Public Hearing Information					
Special District Funds	Expenditures Less Transfers	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of - 1 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, -1 Estimated Valuation	RNR Hearing	RNR/Budget Combined or Budget Only	Date of Hearing	Time of Hearing	Location of Hearing	Contact
Maple Grove Cemetery	5,139	1.176	5,240	1.081	7,075	3,552	1.063	1.063	3,341,573	No	Budget Hearing Only	**08/18/25**	7:00PM	1856 255th Street, Fort Scott, KS	Peggy Emmerson
Centerville/Westplains Cemetery	8,782	1.825	28,437	2.139	11,365	9,006	2.063	2.064	4,365,024	No	Budget Hearing Only	**08/23/25**	10:00AM	Memorial Hall, Fort Scott, KS	Heather Ethridge
Pawnee Township	6,366	3.137	16,335	2.609	18,415	8,236	2.523	2.523	3,265,193	No	Budget Hearing Only	**08/25/25**	2:00PM	210 S National Avenue, Fort Scott KS	Rachel Wagner
Osage Township	1,580	0.325	2,167	0.312	1,985	1,604	0.305	0.305	5,259,829	No	Budget Hearing Only	**08/25/25**	5:00PM	Hammond Community Center, Hammond, KS	Kathy Valentine
Dayton Cemetery	1,905	2.296	3,355	2.220	3,129	1,972	2.218	2.218	889,070	No	Budget Hearing Only	**08/25/25**	7:00PM	Devon Community Center, Fort Scott, KS	Betty Graham
Millcreek Township	4,721	0.766	4,395	0.728	5,410	3,155	0.707	0.707	4,461,954	No	Budget Hearing Only	**08/25/25**	7:00PM	Devon Community Center, Fort Scott, KS	Betty Graham
Rosedale Cemetery	4,461	1.445	4,240	1.166	4,367	3,962	1.123	1.123	3,527,940	No	Budget Hearing Only	**08/28/25**	6:00PM	Hepler Community Building, Hepler, KS	Nina Bosley
Franklin Township	6,050	0.931	7,460	0.832	7,375	5,670	0.832	0.781	6,812,209	Yes	Combined Hearing	**09/02/25**	6:00PM	93 Hackberry Road, Mapleton, KS 66754	Theresa Burk
Marmaton Township	9,175	1.278	11,690	1.231	12,264	9,089	1.222	1.180	7,433,577	Yes	Combined Hearing	**09/02/25**	7:00PM	1201 Locust Road, Redfield, KS	David Duffy
Pleasant View Cemetery	6,053	2.489	6,117	2.496	7,860	5,643	2.391	2.393	2,359,694	No	Budget Hearing Only	**09/07/25**	2:00PM	1814 Tiernan Road, Fort Scott, KS	Karen Coyan
Tweedy Cemetery	3,125	1.607	3,187	1.506	3,226	3,024	1.456	1.456	2,077,171	No	Budget Hearing Only	**09/08/25**	3:30PM	210 S National Avenue, Fort Scott KS	Connie May
Marion Township	33,111	3.045	40,705	3.253	51,000	36,016	3.456	100.902	10,421,960	No	Budget Hearing Only	**09/08/25**	6:00PM	Uniontown Community Center, Uniontown, KS	Larry Jurgenson
Drywood Township	4,841	1.558	18,838	1.448	9,408	8,356	1.394	1.394	5,993,067	No	Budget Hearing Only	**09/08/25**	6:30PM	2643 Eagle Road, Garland, KS	Patty Simpson
Drywood - Garland Lights	801	8.911	1,200	8.453	1,901	791	8.254	8.255	95,833	No	Budget Hearing Only	**09/08/25**	6:35PM	2643 Eagle Road, Garland, KS	Patty Simpson
Fire District #3	396,048	6.354	333,443	6.159	357,543	321,819	6.358	5.904	50,615,490	Yes	Combined Hearing	**09/08/25**	7:00PM	1812 158th Street, Fort Scott, KS	Shawn Wyatt
Freedom Township	1,800	0.283	1,710	0.254	1,445	1,296	0.247	0.247	5,237,735	No	Budget Hearing Only	**09/08/25**	7:00PM	608 W Cedar, Fulton, KS	Karen Paddock
Garland Fire District #2	23,919	5.596	26,046	5.251	34,048	33,446	5.455	5.020	6,131,318	Yes	Combined Hearing	**09/08/25**	7:00PM	502 264th Street, Garland, KS	Laura Krom
Lath Branch	5,061	1.669	5,322	1.561	5,645	4,661	1.593	1.474	2,925,747	Yes	Combined Hearing	**09/09/25**	4:30PM	210 S National Avenue, Fort Scott KS	Philip Jaynes
Glendale Cemetery	4,659	3.764	4,355	3.497	5,145	4,586	4.159	3.373	1,102,706	Yes	Combined Hearing	**09/09/25**	4:40PM	210 S National Avenue, Fort Scott KS	Philip Jaynes
Timberhills Cemetery	6,665	2.175	6,812	2.237	7,902	5,426	3.027	2.183	1,792,366	Yes	Combined Hearing	**09/09/25**	5:00PM	210 S National Avenue, Fort Scott KS	Rebecca Whisenhunt
Timberhills Township	5	0.154	348	0.128	788	308	0.125	4.699	2,472,533	No	Budget Hearing Only	**09/09/25**	5:10PM	210 S National Avenue, Fort Scott KS	Rebecca Whisenhunt
Barnesville Cemetery	3,300	2.354	3,630	2.286	3,753	3,134	2.191	2.191	1,430,523	No	Budget Hearing Only	**09/09/25**	5:15PM	210 S National Avenue, Fort Scott KS	Patrick Burns
Osaga Cemetery	1,971	0.666	2,180	0.641	2,200	1,810	0.608	0.609	2,977,970	No	Budget Hearing Only	**09/09/25**	5:20PM	210 S National Avenue, Fort Scott KS	Patrick Burns
West Liberty	4,445	2.342	4,522	2.237	4,785	4,043	2.183	2.183	1,851,886	No	Budget Hearing Only	**09/09/25**	5:25PM	210 S National Avenue, Fort Scott KS	Ken Savage
Zion Cemetery	1,549	1.595	1,850	1.504	1,834	1,446	1.557	1.557	928,698	No	Budget Hearing Only	**09/09/25**	5:30PM	210 S National Avenue, Fort Scott KS	Patrick Burns
Chapel Grove Cemetery	2,800	2.309	2,800	2.277	2,601	3,000	2.432	2.122	1,069,578	Yes	Combined Hearing	**09/09/25**	6:00PM	964 240th Street, Fort Scott, KS	Jason Sinn
Clarksburg Cemetery	7,932	1.670	6,995	1.570	8,275	7,617	1.808	1.495	4,212,552	Yes	Combined Hearing	**09/09/25**	6:00PM	2643 Eagle Road, Garland, KS	Carol Davis
Avondale Cemetery	1,100	4.322	1,006	1.088	1,600	1,543	4.550	1.092	339,112	Yes	Combined Hearing	**09/09/25**	7:00PM	Mapleton City Park, Mapleton, KS	Jason Casner
Scott Township	11,703	0.320	11,485	0.000	11,926	8,975	0.341	0.000	26,366,990	Yes	Combined Hearing	**09/09/25**	7:00PM	1905 S Judson, Fort Scott, KS	Donald Banwart
Fire District #5	176,278	4.729	120,030	4.379	149,600	123,087	5.075	4.233	24,251,420	Yes	Combined Hearing	**09/09/25**	7:10PM	1905 S Judson, Fort Scott, KS	Donald Banwart

*Tax rates are expressed in mills

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

Susan E. Walker

Bourbon County Clerk

Publication Dates: August 6, 2025

Proof of Publication

STATE of KANSAS, BOURBON COUNTY, ss.

I, Andy LaSota, being first duly sworn on oath, deposes and says: That he is the Advertising Consultant for the Fort Scott Tribune, a twice weekly Newspaper printed and published in the City of Fort Scott, County of Bourbon, State of Kansas, which said newspaper has been published for more than five years prior to this date at least fifty times a year during said period, and is and has been entered in the Post Office of Fort Scott, Kansas as second mail matter, and has a general paid circulation on a monthly basis in Bourbon County, Kansas and is not a trade, religious or fraternal publication; and he further stated that the annexed copy was published in said newspaper once a week for one consecutive weeks first publication there of being on the 6 day of August, 2025.

Andy LaSota

Subscribed and sworn to before me this 6 day of August, 2025.

NOTARY PUBLIC STATE OF KANSAS | TERESA A. KLUMPP NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 4-5-26

Teresa A Klumpp
Notary Public

My Commission expires: April 5, 2026

Publisher's Fee $555.00