State of Kansas
Special District
2026

# CERTIFICATE

To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
**Marmaton Watershed 102**
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 | 151,924 | 135,468 | 3.535 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxx | 151,924 | 135,468 | |
| Budget Hearing Notice | | 7 | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| | Final County Assessed Valuation | County Clerk's Use Only |
|---|---|---|
| Bourbon County | | 32,884,376 |
| Allen County | | 4,381,621 |
| Crawford | | 1,056,683 |
| 0 | | |
| 0 | | |
| | Nov 1, 2025 Total Assessed Valuation | 38,322,680 |

| | |
|---|---|
| Revenue Neutral Rate | 3.568 |
| **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

Date Attested: 9/1, 2025

Susan E Walker
County Clerk

Governing Body

**CPA Summary**

Marmaton Watershed 102
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 | 136,766 | 14,470 | 263 | 1,311 | 114 | 298 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 136,766 | 14,470 | 263 | 1,311 | 114 | 298 |

County Treas Motor Vehicle Estimate 14,470

County Treas Recreational Vehicle Estimate 263

County Treas 16/20M Vehicle Estimate 1,311

County Treas Commercial Vehicle Tax Estimate 114

County Treas Watercraft Tax Estimate 298

MVT Factor 0.10580

RVT Factor 0.00192

16/20M Factor 0.00959

Comm Veh Factor 0.00083

Watercraft Factor 0.00218

2026

Marmaton Watershed 102
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 |
|---|---|---|---|---|---|
| General | Special Emergency Fund | 45,000 | 45,000 | 44,500 | 24-136 |
| | | | | | |
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| | **Totals** | 45000 | 45000 | 44500 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 45000 | 45000 | 44500 | |

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

Marmaton Watershed 102
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 |
|---|---|---|---|---|---|---|---|
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| | | | | **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 | 142 | 258 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 136,766 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 14,470 |
| Recreational Vehicle Tax | | | 263 |
| 16/20M Vehicle Tax | | | 1,311 |
| Commercial Vehicle Tax | | | 114 |
| Watercraft Tax | | | 298 |
| Bourbon | 133,480 | | |
| Allen | 16,968 | | |
| Crawford | 4,517 | | |
| KS Dept of Ag | 38,640 | | |
| Interest | 313 | | |
| | | | |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **193,918** | **136,766** | **16,456** |
| **Resources Available:** | **194,060** | **137,024** | **16,456** |
| Expenditures: | | | |
| Dues, Legal, Misc | 1,885 | 1,800 | 1,800 |
| Insurance | 1,586 | 1,600 | 1,600 |
| Maintenance | 26,837 | 127,624 | 142,524 |
| Construction | 118,994 | 6,000 | 6,000 |
| Transfer to Maintenance Fund | 44,500 | | |
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| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **193,802** | **137,024** | **151,924** |
| Unencumbered Cash Balance Dec 31 | 258 | 0 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 172,475 | 168,350 | 151,924 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 151,924 |
| | | Tax Required | 135,468 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 135,468 |

**See Tab A**

**CPA Summary**

Marmaton Watershed 102

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Special Emergency Fund** | | **0** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 1,279,883 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 1,279,883 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer from General | 44,500 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 44,500 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 44,500 |
| Resources Available: | 1,324,383 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 1,324,383 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 1,324,383 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 1,324,383 ** |
| | | | | | | | | | | 1,324,383 ** |

** Note: These two block figures should agree.

**CPA Summary**

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Marmaton Watershed 102**
Bourbon County
will meet on 08/21/25 at 4:00 PM at Ag Engineering, 1000 Promontory Drive, Uniontown, KS 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 210 S National Avenue, Fort Scott, KS 66701 and will be available at this hearing.

**SUPPORTING COUNTIES**
Bourbon County (home county) Allen County, Crawford

**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 | 193,802 | 3.956 | 137,024 | 3.744 | 151,924 | 135,468 | 3.534 |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 193,802 | 3.956 | 137,024 | 3.744 | 151,924 | 135,468 | 3.534 |
| | | | | | | *Revenue Neutral Rate*** | *3.568* |
| Less: Transfers | 45,000 | | 45,000 | | 44,500 | | |
| Net Expenditures | 148,802 | | 92,024 | | 107,424 | | |
| Total Tax Levied | 136,583 | | 136,766 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 34,526,891 | | 36,558,333 | | 38,335,693 | | |

| 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*

Connie Neil
Treasurer

Page No. 7

Herschel Young
Debra D. Rust
Connie Neil

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** Marmaton Watershed Joint District #102 **, HEREBY NOTIFIES THE** Bourbon **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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

__X__ 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, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Connie Reid Treasurer
Harold Cooper
Brad K Blythe Pres
Allen D. Rust

21 @ 4:00
Ag Engineering

Publish 2 La Cygne
- allen County Review
- Chanute Tribune
+ BBCO

# THE MORNING SUN

701 N. Locust – P.O. Drawer H – Pittsburg, Ks. 66762 • 620-231-2600


AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CRAWFORD, SS:

BOURBON COUNTY CLERK
210 S NATIONAL
FORT SCOTT KS 66701

Tiffani Gist, Of lawful age, being first duly Sworn, deposeth and saith, he/she is Legal Representative of the Pittsburg Morning Sun. A daily newspaper published in the City of Pittsburg, Crawford County, Kansas, and not a trade, religious, Or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Pittsburg, Kansas. The Pittsburg Morning Sun has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than one year prior to the first publication Of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition of the Pittsburg Morning Sun:

MS: 8/9/2025

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

Date: 8/8/2025

Notary Public
My Commission Expires:

KELLY MITCHELL
Notary Public. State of Kansas
My Appointment Expires 10-14-2026

| | |
|---|---|
| Description | NOTICE OF BUDGET HEARING - MARMATON WATERSHED 102 |
| Order Number | 5746 |
| Order Date | 8/7/2025 |
| Number Issues | 1 |
| Pub Count | 1 |
| First Issue | 8/9/2025 |
| Last Issue | 8/9/2025 |
| Order Price | $125.10 |

| FUND | Prior Year Actual 2024 Expenditures | Prior Year Actual 2024 Actual Tax Rate* | Current Year Estimate for 2025 Expenditures | Current Year Estimate for 2025 Actual Tax Rate* | Proposed Budget Year for 2026 Budget Authority for Expenditures | Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax | Proposed Budget Year for 2026 Proposed Estimated Tax Rate* |
|---|---|---|---|---|---|---|---|
| General | 193,802 | 3.956 | 137,024 | 3.744 | 151,924 | 135,468 | 3.534 |
| Non-Budgeted Funds | | | | | | | |
| Totals | 193,802 | 3.956 | 137,024 | 3.744 | 151,924 | 135,468 | 3.534 |
| | | | | | | *Revenue Neutral Rate** | 3.568 |
| Less: Transfers | 45,000 | | 45,000 | | 44,500 | | |
| Net Expenditures | 148,802 | | 92,024 | | 107,424 | | |
| Total Tax Levied | 136,583 | | 136,766 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 34,526,891 | | 36,558,333 | | 38,335,693 | | |

| 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

Connie Neal
Treasurer

Page No.

# Public notice

(Published in The Iola Register August 8th, 2025)

**NOTICE OF BUDGET HEARING**

The governing body of
**Marmaton Watershed 102**
Bourbon County
will meet on 08/21/25 at 4:00 PM at Ag Engineering, 1000 Promontory Drive, Uniontown, KS 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.
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|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 193,802 | 3.956 | 137,924 | 3.744 | 131,924 | 135,468 | 3.934 |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 193,802 | 3.956 | 137,924 | 3.744 | 131,924 | 135,468 | 3.934 |
| | | | | | | Revenue Neutral Rate** | 3.768 |
| Less: Transfers | 45,800 | | 30,000 | | 42,500 | | |
| Net Expenditures | 148,002 | | 107,924 | | 107,424 | | |
| Total Tax Levied | 135,383 | | 135,468 | | xxxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 34,224,891 | | 36,186,575 | | 34,555,692 | | |

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

Connie Nell
Treasurer

(8) 8

005185

## NOTICE OF BUDGET HEARING

2026
State of Kansas
Special District

The governing body of
**Marmaton Watershed 102**
Bourbon County
will meet on 08/21/25 at 4:00 PM at Ag Engineering, 1000 Promontory Drive, Uniontown, KS 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.

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### SUPPORTING COUNTIES

Bourbon County (home county) Allen County, Crawford

### BUDGET SUMMARY

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| | 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 | 193,802 | 3.956 | 137,024 | 3.744 | 151,924 | 135,468 | 3.534 |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 193,802 | 3.956 | 137,024 | 3.744 | 151,924 | 135,468 | 3.534 |
| | | | | | | *Revenue Neutral Rate*** | *3.568* |
| Less: Transfers | 45,000 | | 45,000 | | 44,500 | | |
| Net Expenditure | 148,802 | | 92,024 | | 107,424 | | |
| Total Tax Levied | 136,583 | | 136,766 | | xxxxxxxxxx | | |
| Assessed Valuation: | 34,526,891 | | 36,558,333 | | 38,335,693 | | |

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*

Connie Neil
Treasurer

Publication Date: August 9, 2025