State of Kansas
Special District
2025

# 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | Amount of 2024 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 | 0 | 5 | 168,350 | 136,766 | 3.744 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxx | 168,350 | 136,766 | 3.744 |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| | Final County Assessed Valuation / County Clerk's Use Only |
|---|---|
| Bourbon County | 31,257,087 |
| Allen County | 4,244,563 |
| Crawford County | 1,030,499 |
| 0 | |
| 0 | |
| Nov 1, 2024 Total Assessed Valuation | 36,532,149 |

| | |
|---|---|
| Revenue Neutral Rate | 3.747 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **NO** |

Assisted by:

Address:

Email:

Date Attested: _____, 2024

County Clerk

Governing Body

Harschel George Harschel George
Connie Neil Connie Neil Treas.
Steve Geiger Member
Deb Lust Secretary
Pres

**CPA Summary**

Marmaton Watershed 102
Bourbon County

2025

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

| 2024 Budgeted Funds | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 136,583 | 14,691 | 244 | 1,312 | 226 | 325 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 136,583 | 14,691 | 244 | 1,312 | 226 | 325 |

County Treas Motor Vehicle Estimate 14,691

County Treas Recreational Vehicle Estimate 244

County Treas 16/20M Vehicle Estimate 1,312

County Treas Commercial Vehicle Tax Estimate 226

County Treas Watercraft Tax Estimate 325

MVT Factor 0.10756

RVT Factor 0.00179

16/20M Factor 0.00961

Comm Veh Factor 0.00165

Watercraft Factor 0.00238

2025

Marmaton Watershed 102
Bourbon County

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| | Maintenance Fund | 45,912 | 45,000 | 45,000 | |
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| | **Totals** | 45912 | 45000 | 45000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 45912 | 45000 | 45000 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Marmaton Watershed 102
Bourbon County

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
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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<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 542 | 72 | 17,782 |
| Receipts: | | | |
| Ad Valorem Tax | 151,803 | 136,583 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 14,691 |
| Recreational Vehicle Tax | | | 244 |
| 16/20M Vehicle Tax | | | 1,312 |
| Commercial Vehicle Tax | | | 226 |
| Watercraft Tax | | | 325 |
| Maintenance Fund | 41,425 | 45,912 | |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 410 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **193,639** | **182,495** | **16,798** |
| **Resources Available:** | **194,181** | **182,567** | **34,580** |
| Expenditures: | | | |
| Dues/Legals | 1,793 | 1,795 | 1,800 |
| Insurance | 1,586 | 1,590 | 1,600 |
| Maintenance | 184,360 | 155,000 | 158,950 |
| Construction | 6,370 | 6,400 | 6,000 |
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| Cash Forward (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **194,109** | **164,785** | **168,350** |
| Unencumbered Cash Balance Dec 31 | 72 | 17,782 | xxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 168,400 | 172,475 | 168,350 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 168,350 |
| | | Tax Required | 133,770 |
| | Delinquent Comp Rate: | 2.2% | 2,996 |
| | | Amount of 2024 Ad Valorem Tax | 136,766 |

**CPA Summary**

Marmaton Watershed 102 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
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| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 2.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**CPA Summary**

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Marmaton Watershed 102**
Bourbon County
will meet on September 12, 2024 at 4:00 P.M. at Ag Engineering 1000 Promontory Dr. Uniontown, KS 66769 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 County Clerk's Office 210 S. National Ave. Fort Scott, KS 66701 and will be available at this hearing.

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

**BUDGET SUMMARY**
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 194,109 | 4.195 | 164,785 | 3.956 | 168,350 | 136,766 | 3.747 |
| Debt Service | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 194,109 | 4.195 | 164,785 | 3.956 | 168,350 | 136,766 | 3.747 |
| | | | | | | *Revenue Neutral Rate*** | *3.747* |
| Less: Transfers | 45,912 | | 45,000 | | 45,000 | | |
| Net Expenditures | 148,197 | | 119,785 | | 123,350 | | |
| Total Tax Levied | 136,605 | | 136,583 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 32,551,974 | | 34,526,891 | | 36,499,535 | | |

| Outstanding Indebtedness, Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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

**NOTICE OF BUDGET HEARING** State of Kansas
The governing body of Special District
**Mammon Watershed 102**
Bourbon County

meet on September 12, 2024 at 4:00 P.M. at Ag Engineering 1000 Promontory Dr. Uniontown, KS 66769 the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds the amorist of tax to be levied. Detailed budget information is available at County Clerk's Office 210 S. National Ave. Fort Scott, KS 66701 and will be available at this hearing.

**SUPPORTING COUNTIES**

Bourbon County (home county) Allen County, Crawford County

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 194,109 | 4.195 | 164,785 | 3.956 | 168,350 | 136,766 | 3.747 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Totals | 194,109 | 4.195 | 164,785 | 3.956 | 168,350 | 136,766 | 3.747 |
| | | | | | *Revenue Neutral Rate** | | 3.747 |
| Less: Transfers | 45,912 | | 45,00 | | 45,000 | | |
| Net Expenditure | 148,197 | | 119,785 | | 123,350 | | |
| Total Tax Levied | 136,605 | | 136,583 | | xxxxxxxxxx | | |
| Assessed Valuation: | 32,551,974 | | 34,526,891 | | 36,499,535 | | |

Outstanding Indebtedness,

| Jan 1 | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| e 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

Publication Date: August 31, 2024