State of Kansas
City

2025

CERTIFICATE
To the Clerk of Bourbon County, State of Kansas
We, the undersigned, officers of
City of Mapleton
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	32,264	1,597	4.743
Special Highway		7	7,017		
Non-Budgeted Funds		8			
Totals		xxxxxx	39,281	1,597	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	4.320
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____, 2024

County Clerk

Governing Body

City of Mapleton

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,451	315	1	6	0	4
Debt Service						
Library						
TOTAL	1,451	315	1	6	0	4

County Treas Motor Vehicle Estimate 315

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.21709

Recreational Vehicle Factor 0.00069

16/20 Vehicle Factor 0.00414

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00276

City of Mapleton 2025

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Mapleton

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Mapleton

2025

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 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

City of Mapleton 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,214	3,980	7,241
Receipts:			
Ad Valorem Tax	0	1,451	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,901		
Motor Vehicle Tax		500	315
Recreational Vehicle Tax			1
16/20M Vehicle Tax			6
Commercial Vehicle Tax			0
Watercraft Tax			4
Gross Earning (Intangible) Tax			0
Sales/Use tax	16,277	16,500	16,500
Revenue	14,346		
Donation from Mapleton Park Grant	5,000		
Rent Income		6,000	6,000
Dividends		600	600
Insurance Proceeds		5,667	
Hay Rent		1,826	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**37,524**	**32,544**	**23,426**
Resources Available:	**44,738**	**36,524**	**30,667**
Expenditures:			
Council/City Clerk		1,740	1,740
Commodities	5,080	5,000	5,000
Contractual	32,008	6,000	6,000
Utilties	3,670	4,000	4,000
Insurance		7,643	8,000
Homecoming		2,500	2,500
Bookkeeping		2,400	3,600
Cash Reserve (2025 column)		0	1,424
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**40,758**	**29,283**	**32,264**
Unencumbered Cash Balance Dec 31	3,980	7,241	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	31,306	24,591	32,264
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,264
		Tax Required	1,597
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**1,597**

See Tab A **See Tab C**

City of Mapleton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,637	2,637	4,827
Receipts:			
State of Kansas Gas Tax		2,190	2,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**2,190**	**2,190**
Resources Available:	**2,637**	**4,827**	**7,017**
Expenditures:			
Street Repair and Maint			7,017
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**7,017**
Unencumbered Cash Balance Dec 31	2,637	4,827	0
2023/2024/2025 Budget Authority Amount:	0	0	7,017

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name: Arena		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Mapleton ~~Gen Donated~~		**Mapleton Days Park**		**Mapleton Park Grant (Po**		**Equipment Reserve**		**Capital Improvements**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	14,979	Cash Balance Jan 1		Cash Balance Jan 1		14,979
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Donations	15,719					
Total Receipts	0	Total Receipts	0	Total Receipts	15,719	Total Receipts	0	Total Receipts	0	15,719
Resources Available:	0	Resources Available:	0	Resources Available:	30,698	Resources Available:	0	Resources Available:	0	30,698
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Equipment	23,324					
				Bank Fees	30					
				Transfer to General	5,000					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	28,354	Total Expenditures	0	Total Expenditures	0	28,354
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	2,344	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,344 **
										2,344 **

** Note: These two block figures should agree.

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Mapleton
will meet on 09/16/24 at 7:00 PM at Mapleton Community Center, 565 Eldora Street, Mapleton, KS 66754 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 by email susanw@bourboncountyks.org and will be available at this hearing.

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 for 2023		Current Year Estimate for 2024		Proposed Budget 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	40,758		29,283	4.742	32,264	1,597	4.742
Special Highway					7,017		
Non-Budgeted Funds	28,354						
Totals	69,112	0.000	29,283	4.742	39,281	1,597	4.742
						*Revenue Neutral Rate***	*4.320*
Less: Transfers	0		0		0		
Net Expenditure	69,112		29,283		39,281		
Total Tax Levied	0		1,451		xxxxxxxxxxxxx		
Assessed Valuation	300,352		306,021		336,764		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Jennifer Epting
City Official Title: City Clerk

Roll Call Vote

A Roll Call Vote of the City of Mapleton to Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 09/16/24.

Resolution No. 01-24

Governing Body Member	Yes	No	No Vote
Mike Hueston	✓		
Honor Wisdom	✓		
Woody	✓		
Ron Burton	✓		
TOTAL			

Certified:

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 31 day of August, 2024.

Andy LaSota

Subscribed and sworn to before me this 28 day of August, 2024.

NOTARY PUBLIC STATE OF KANSAS
TERESA A. KLUMPP
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4526

Teresa A. Klumpp
Notary Public

My Commission expires: April 5, 2026

Publisher's Fee $127.50

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State of Kansas City 2025

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FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	40,758		29,283	4.742	32,264	1,597	4.742
Special Highway					7,017		
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						*Revenue Neutral Rate***	*4.320*
Less: Transfers	0		0		0		
Net Expenditure	69,112		29,283		39,281		
Total Tax Levied	0		1,451		xxxxxxxxx		
Assessed Valuation	300,352		306,021		336,764		

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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Jennifer Epting

City Official Title: Mayor

Publication Date: August 31, 2024

Resolution No. 01-24

A RESOLUTION OF THE CITY OF MAPLETON KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Mapleton was calculated as 4.320 mills by the Bourbon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 09/16/24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Mapleton 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 MAPLETON;

The City of Mapleton shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.320 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 16th day of September, 2024 and SIGNED by the Mayor.

Ronald Burton, Mayor

Attested:

City Clerk