State of Kansas
City

2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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, 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		32,989	1,658	4.744
Special Highway		7	7,701		
Non-Budgeted Funds		8			
Totals		xxxxxx	40,690	1,658	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			349,287
RNR Hearing Notice		10			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	4.574
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Date Attested: 10/01 2025

County Clerk

Governing Body

City of Mapleton

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,597	314	9	6	0	3
TOTAL	1,597	314	9	6	0	3

County Treas Motor Vehicle Estimate 314

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3

Motor Vehicle Factor 0.19662

Recreational Vehicle Factor 0.00564

16/20 Vehicle Factor 0.00376

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00188

City of Mapleton 2026

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.

City of Mapleton

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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

2026

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 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

City of Mapleton 2026

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	3,980	14,340	7,899
Receipts:			
Ad Valorem Tax	1,687	1,597	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		315	314
Recreational Vehicle Tax		1	9
16/20M Vehicle Tax		6	6
Commercial Vehicle Tax		4	0
Watercraft Tax		0	3
Gross Earning (Intangible) Tax			0
Rental Income	9,958	6,000	6,000
Dividends	593	600	600
Sales/Use Tax	20,163	16,500	16,500
Insurance Proceeds	5,667		
Reimbursements	876		
Bathroom Grant - FSACF	1,658		
Sales of Property			
Restitution			
Transfer from Capital Improvement		800	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**40,602**	**25,823**	**23,432**
Resources Available:	**44,582**	**40,163**	**31,331**
Expenditures:			
Bank Fees	40		
Community Center	1,740	1,000	1,000
Supplies/Repairs	3,457	4,000	3,549
Utilities	7,876	4,000	8,000
Insurance	7,643	8,000	8,000
Publications	183		200
PO Box	100		100
Fuel	723		800
Bookkeeping	2,700	3,600	3,600
Contractual	1,790	6,000	2,000
City Clerk	600	600	600
Council	1,140	1,140	1,140
Donation to Homecoming	2,250	2,500	2,500
Cash Reserve (2026 column)		1,424	1,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**30,242**	**32,264**	**32,989**
Unencumbered Cash Balance Dec 31	14,340	7,899	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	39,244	32,264	32,989
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,989
		Tax Required	1,658
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**1,658**

City of Mapleton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,637	5,301	5,501
Receipts:			
State of Kansas Gas Tax	2,664	2,200	2,200
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,664**	**2,200**	**2,200**
Resources Available:	**5,301**	**7,501**	**7,701**
Expenditures:			
Street Repair and Maint		2,000	7,701
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**2,000**	**7,701**
Unencumbered Cash Balance Dec 31	5,301	5,501	0
2024/2025/2026 Budget Authority Amount:	0	7,017	7,701

City of Mapleton

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:		
Mapleton Arena		**Mapleton Park**		**Euquipment Reserve**		**Capital Improvement**		**Mapleton Homecoming**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	2,344	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	2,344
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations/Entry	5,621	Donations	1,226					Donations/Entry	4,059	
Total Receipts	5,621	Total Receipts	1,226	Total Receipts	0	Total Receipts	0	Total Receipts	4,059	10,906
Resources Available:	5,621	Resources Available:	3,570	Resources Available:	0	Resources Available:	0	Resources Available:	4,059	13,250
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Payouts	775	Events	1,271					Homecoming	3,311	
Total Expenditures	775	Total Expenditures	1,271	Total Expenditures	0	Total Expenditures	0	Total Expenditures	3,311	5,357
Cash Balance Dec 31	4,846	Cash Balance Dec 31	2,299	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	748	7,893 **
										7,893 **

** Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Mapleton
will meet on September 15, 2025 at 7:00 PM at 565 Eldora Street, Mapleton, KS 66701 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 at County Clerk, 210 S. National Ave. Fort Scott, KS 66701 and will be available at this hearing.

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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	30,242	4.742	32,264	4.743	32,989	1,658	4.747
Debt Service							
Special Highway			2,000		7,701		
Non-Budgeted Funds	5,357						
Totals	35,599	4.742	34,264	4.743	40,690	1,658	4.747
						*Revenue Neutral Rate***	*4.574*
Less: Transfers	0		0		0		
Net Expenditure	35,599		34,264		40,690		
Total Tax Levied	1,451		1,597		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	306,021		336,764		349,287		

Outstanding Indebtedness, January 1,	2023	2024	2025
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 Williams
City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF MAPLETON HEREBY NOTIFIES THE BOURBON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 4.747 The date of our hearing is September 15, 2025 at 7 PM and will be held at 565 Eldora Street in Mapleton, Kansas.

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

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 p.m. on October 1, 2025.

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

(Seal)

Ronald Burtis
Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Mapleton

will meet on September 15, 2025 at 7:00 PM at 565 Eldora Street, Mapleton, KS 66701 for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Bourbon County

Revenue Neutral Rate*	4.574	Proposed Tax Rate	4.747

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

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 September 15, 2025.

Resolution No. 02-2025

Governing Body Member	Yes	No	No Vote
Mike Hueston	X		
Homer Wisdom	X		
Woody Brown	X		
Adam Clay	X		
Ronald Burton	X		
TOTAL	5		

Certified:

Jennifer Epting Williams, City Clerk

Resolution No. 02-2025

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 4.574 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 September 15, 2025 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 4.574 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 15 day of September, 2025 and SIGNED by the Mayor.

Ron Burton, Mayor

Attested:

Jennifer Epting Williams, City Clerk

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 9 day of August, 2025.

Andy LaSota

Subscribed and sworn to before me this 12 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 $180.36

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas City 2026

The governing body of

City of Mapleton

Bourbon County

will meet on September 15, 2025 at 7:00 PM at 565 Eldora Street, Mapleton, KS 66701 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 at County Clerk, 210 S. National Ave. Fort Scott, KS 66701 and will be available at this hearing.

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	30,242	4.742	32,264	4.743	32,989	1,658	4.747
Debt Service							
Special Highway			2,000		7,701		
Non-Budgeted Funds	5,357						
Totals	35,599	4.742	34,264	4.743	40,690	1,658	4.747
						*Revenue Neutral Rate***	*4.574*
Less: Transfers	0		0		0		
Net Expenditure	35,599		34,264		40,690		
Total Tax Levied	1,451		1,597		xxxxxxxxxxx		
Assessed Valuation:	306,021		336,764		349,287		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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 Williams

City Official Title: City Clerk

Publication Date: August 9. 2025