CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Marquette Recreation

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	12-1927	5	48,519	24,779	1.741
Debt Service	10-113			14,500	
Totals		xxxxxxxxx	48,519	24,779	1.741
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					8,330,455
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.709
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Rick Witte
McP. County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Scott Johnson
Brandon Hasler

Attest October 3 2025
Shelly D. Upat
County Clerk

Governing Body

SEAL OF THE ELLSWORTH COUNTY CLERK ELLSWORTH COUNTY KANSAS

CPA Summary

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,696	7,655	7,605
Receipts			
Ad Valorem Tax	24,535	24,283	xxxxxxxxxxxxxxxx
Delinquent Tax	383	185	
Motor Vehicle Tax	2,027	2,033	1,965
Recreational Vehicle Tax	65	54	63
16/20M Vehicle Tax	31	27	23
Commercial Vehicle Tax	79	48	66
Watercraft Tax		6	4
In Lieu of Taxes			
Donation	50		
Ellsworth County Treasurer	15,432	15,500	14,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc exceed 10% of Total Receipts			
Total Receipts	42,602	42,136	16,621
Resources Available:	56,298	49,791	24,226
Expenditures			
Personnel			
Contractual	250	70	300
Publications	133	150	150
KS Secretary of State	80	80	80
Rec Program Distributions	48,180	41,886	47,989
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	48,643	42,186	48,519
Unencumbered Cash Balance Dec 31	7,655	7,605	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	57,839	42,186	48,519
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	48,519
		Tax Required	24,293
	Delinquent Comp Rate.	2.0%	486
		Amount of 2025 Ad Valorem Tax	24,779

CPA Summary

Marquette Recreation
McPherson 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	24.779	1.965	63	23	66	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	24.779	1.965	63	23	66	4

County Treas Motor Vehicle Estimate 1,965

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 23

County Treas Commercial Vehicle Tax Estimate 66

County Treas Watercraft Tax Estimate 4

MVT Factor 0.07930

RVT Factor 0.00254

16/20M Factor 0.00093

Comm Veh Factor 0.00266

Watercraft Factor 0.00016

2026

Marquette Recreation
McPherson 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.

Marquette Recreation
McPherson 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

State of Kansas
Special District
2026

NOTICE OF BUDGET HEARING

The governing body of

Marquette Recreation

McPherson County

will meet on August 5, 2025 at 7:00 P.M. at Marquette City Hall, Marquette, 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 levied

Detailed budget information is available at Marquette City Hall, Marquette, KS 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	48,643	1.724	42,186	1.707	48,519	24,779	1.708
Debt Service							
Totals	48,643	1.724	42,186	1.707	48,519	24,779	1.708
						*Revenue Neutral Rate**	*1.709*
Less: Transfers	0		0		0		
Net Expenditures	48,643		42,186		48,519		
Total Tax Levied	24,787		24,779		xxxxxxxxxxxxxxx		
Assessed Valuation	14,379,171		14,517,448		14,508,538		

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*

Scott Johnson

INDEPENDENT REPORTER
ELLSWORTH COUNTY

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Ellsworth County Independent-Reporter
304 N. Douglas Ave.
(785) 472-5085

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath deposes and says that I am the duly authorized agent of Column Affidavits of Column Software, PBC, duly appointed and authorized agent of the Publisher of Ellsworth County Independent-Reporter, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in County, Kansas, with a general paid subscription on a yearly basis in Ellsworth County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.
Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice; and has been admitted at the post office of Ellsworth in said County as second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive run(s), on the following dates:

PUBLICATION DATES:
Jul. 24, 2025

Notice ID: nLqYtF4LuCxaTqmYLOt0
Notice Name: Marquette Recreation District 2026

PUBLICATION FEE: $61.03

Anjana Bhadoriya

Authorized Signatory

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 07/25/2025

Notary Public
Notarized remotely online using communication technology via Proof.

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Totals	48,643	1.724	42,186	1.707	48,519	24,779	1.708
						*Revenue Neutral Rate***	*1.709*
Less: Transfers	0		0		0		
Net Expenditures	48,643		42,186		48,519		
Total Tax Levied	24,787		24,779		xxxxxxxxxxxxxxx		
Assessed Valuation	14,379,171		14,517,448		14,508,538		

*Tax rates are expressed in mills.

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

Scott Johnson, Board Member

County Clerk's Budget Information for 2026 Budget Year
Ellsworth County values
MARQUETTE REC DIST

1. Estimated Assesed Valuation as of TUESDAY, JUNE 3, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	4,338,676	49,731	0	33,408
State Assessed	3,578,649	0		
Severed Minerals	0			
Personal Property	412,238			
Oil & Gas	0			
Total Value	8,329,563	49,731		

2. Personal Property: 412,238
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 1.772

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC	Fund	Rate	RN Rate
247	MARQUETTE RECREATION DISTRICT	1.762	1.772
	Total Levied	1.762	

4. Final Assessed Valuation from the November 2024 abstract: 8,374,468

5. 2024 Personal Property: 414,410
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: .288198

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: 6/20/25 Provided by: Shelly D. Upstat
Ellsworth County Clerk

