**CERTIFICATE** 2025

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
**Clay Township**
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was 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.

RETURN BY
AUG 26 2024
Butler County Clerks Office

Received
AUG 29 2024
Butler Co Clerk's Office

| 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) |
|---|---|---|---|---|---|
| Alloc of MVT, RVT, and 16/20M Vehicles T | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| | | | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 5 | 3,875 | 3,489 | 1.332 ✓ |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | 6 | 58,577 | 44,745 | 17.071 ✓ |
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| | | | | | |
| | | | | | |
| Special Machinery | | 6 | | | |
| **Totals** | | xxxxxx | 62,452 | 48,234 | 18.403 ✓ |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| Rate Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only
2,621,130
Nov 1, 2024 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 18.402 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:

Address:

Email:

8/27/24
8/27/24
8/27/24

Attest: Nov. 21 2024
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

RECEIVED
AUG 29 2024
BUTLER COUNTY CLERK

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

| CPA Summary |
|---|
| |

Clay Township
Butler County

2025

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

| Budgeted Funds for 2024 | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 3,261 | 147 | 0 | 26 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 44,970 | 2,026 | 0 | 355 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 48,231 | 2,173 | 0 | 381 | 0 | 0 |

County Treas Motor Vehicle Estimate 2,173

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 381

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04505

RVT Factor 0.00000

16/20M Factor 0.00790

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2025

Clay Township

**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 |
|---|---|---|---|---|---|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | - | - | - | |
| Road | Special Machinery | - | - | - | |
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| | | | | | |
| | Total | 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.

Clay Township
Butler 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 |
| G.O. Bonds | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| **Total Indebtedness** | | | | **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 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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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.

Clay Township 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 January 1 | 308 | 20,121 | 213 |
| Receipts: | | | |
| Ad Valorem Tax | 3,718 | 3,261 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 16 | | |
| Motor Vehicle Tax | 188 | 179 | 147 |
| Recreational Vehicle Tax | | 0 | 0 |
| 16/20 M Vehicle Tax | 27 | 27 | 26 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| Gross Earnings (Intangibles) Tax | | | 0 |
| Equipment Sold | 19,500 | | |
| | | | |
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| | | | |
| Interest on Idle Funds | 40 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **23,489** | **3,467** | **173** |
| **Resources Available:** | **23,797** | **23,588** | **386** |
| Expenditures: | | | |
| | | | |
| Payroll Taxes | 135 | 200 | 200 |
| Repairs/Supplies | | 19,500 | |
| Insurance | 1,267 | 1,355 | 1,355 |
| Accounting | 1,575 | 1,600 | 1,600 |
| Office Supplies | | | |
| Publications | 115 | 120 | 120 |
| Legal and Professional Fees | 584 | 600 | 600 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | | | |
| Transfer can not exceed 25% Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **3,676** | **23,375** | **3,875** |
| Unencumbered Cash Balance Dec 31 | 20,121 | 213 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 3,875 | 3,875 | 3,875 |
| | | Non-Appropriated Balance | |
| **See Tab C** | | Total Expenditure/Non-Appr Balance | 3,875 |
| | | Tax Required | 3,489 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 3,489 |

| CPA Summary |
|---|
| |

Clay Township 2025

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

| Adopted Budget **Road** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 4,096 | 12,150 | 8,317 |
| Receipts: | | | |
| Ad Valorem Tax | 45,255 | 44,970 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 149 | | |
| Motor Vehicle Tax | 2,352 | 2,155 | 2,026 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | 324 | 327 | 355 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| Special Highway/Gasoline Tax | 3,299 | 3,172 | 3,134 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **51,379** | **50,624** | **5,515** |
| **Resources Available:** | **55,475** | **62,774** | **13,832** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 3,300 | 5,500 | 5,500 |
| Supplies & Repairs | 3,071 | 6,590 | 6,590 |
| Road Maintenance & Materials | 20,996 | 23,367 | 27,487 |
| Contract Labor | 14,354 | 14,500 | 14,500 |
| Fuel | 1,067 | 3,000 | 3,000 |
| Wages | 537 | 1,500 | 1,500 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Transfer to Special Machinery | | | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **43,325** | **54,457** | **58,577** |
| Unencumbered Cash Balance Dec 31 | 12,150 | 8,317 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 50,367 | 54,457 | 58,577 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 58,577 |
| | | Tax Required | 44,745 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 44,745 |

**Special Machinery**

| K.S.A. 68-141g | **2023 Actual Year** |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 6,570 |
| Transfers from: | |
| Road Fund | 0 |
| General Fund(No Levy) | 0 |
| General Fund(Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | |
| Other | |
| **Resources Available:** | 6,570 |
| **Total Expenditures** | |
| **Unencumbered Cash Balance, Dec 31** | **6,570** |

**CPA Summary**

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**Clay Township**
**Butler County**
will meet on August 27, 2024 at 6:30 p.m. at the Atlanta Firehouse, 302 Main St, Atlanta, KS 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 Walter Wakefield's residence at 22870 SE Bluestem, Atlanta, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 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 2024 | | Proposed Budget 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 | 3,676 | 1.604 | 23,375 | 1.267 | 3,875 | 3,489 | 1.331 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 43,325 | 19.284 | 54,457 | 17.468 | 58,577 | 44,745 | 17.071 |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 47,001 | 20.888 | 77,832 | 18.735 | 62,452 | 48,234 | 18.402 |
| | | | | | | *Revenue Neutral Rate*** | *18.402* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 47,001 | | 77,832 | | 62,452 | | |
| Total Tax Levied | 48,228 | | 48,231 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 2,308,908 | | 2,574,390 | | 2,621,130 | | |
| Outstanding Indebtedness, Jan 1 | 2022 | | 2023 | | 2024 | | |
| G.O. 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*

Walter Wakefield
Treasurer

# Proof of Publication

·AFFIDAVIT·

State of Kansas, Butler County, ss.

Michael Robinson of lawful age, being duly sworn upon oath, states that (he) ~~(she)~~ is the publisher of The Rose Hill Reporter.

That said newspaper has been published at least fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

That said newspaper is entered as second class mail matter at the post office of its publication. That said newspaper is published in Rose Hill, Butler County, Kansas.

That said newspaper has a general paid circulation on a yearly basis.

The ATTACHED was published on the following dates in a regular issue of said paper for a total of ONE (1) consecutive times.

1st publication was on the 8th day of August, 2024

2nd publication was on the _____ day of _____, 20____

3rd publication was on the _____ day of _____, 20____

4th publication was on the _____ day of _____, 20____

Publication Fee $_____

Signed Michael Robinson

Subscribed and sworn to before me this 8th day of August, 20 24

STATE OF KANSAS NOTARY PUBLIC
SHERRY JOHNSON
My Appointment Expires
June 3, 2027

Sherry Johnson

My commission expires June 3, 2027

# Public Notice

**(First published in The Rose Hill Reporter, Thursday, Aug. 1, 2024)**

State of Kansas
Township

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Clay Township**
**Butler County**
will meet on August 27, 2024 at 6:30 p.m. at the Atlanta Firehouse, 302 Main St, Atlanta, KS 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 Walter Wakefield's residence at 22870 SE Bluestem, Atlanta, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2025 Expenditures and Amount of 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 2024 | | Proposed Budget 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 | 3,676 | 1.604 | 23,375 | 1.267 | 3,875 | 3,489 | 1.331 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 43,325 | 19.284 | 54,457 | 17.468 | 58,577 | 44,745 | 17.071 |
| Special Machinery | | | | | | | |
| Totals | 47,001 | 20.888 | 77,832 | 18.735 | 62,452 | 48,234 | 18.402 |
| | | | | | | *Revenue Neutral Rate*** | *18.402* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 47,001 | | 77,832 | | 62,452 | | |
| Total Tax Levied | 48,228 | | 48,231 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 2,308,908 | | 2,574,390 | | 2,621,130 | | |
| Outstanding Indebtedness, Jan 1 | 2022 | | 2023 | | 2024 | | |
| G.O. 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*

Walter Wakefield
Treasurer

Resolution No. 24-01

**A RESOLUTION OF CLAY TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for Clay Township was calculated as 18.402 mills by the Butler County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on August 27, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of Clay Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF CLAY TOWNSHIP:**

Clay Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 18.402 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 27 day of August and SIGNED by the Governing Body.

Attested:

_____

| Clay Township | | | |
|---|---|---|---|
| Governing Body Members | YES | NO | No Vote |
| | | | |
| Andrew Fleming, Trustee | X | | |
| Walter Wakefield, Treasurer | O | | |
| Jim Webster | X | | |
| | | | |

Attested:

Trustee

Treasurer

Clerk

8-27-2024

Date