State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Clay County, State of Kansas
We, the undersigned, officers of
Clay County Highway District

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 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	68-596	5	2,055,000	1,917,158	17.374
Totals		xxxxxxxxx	2,055,000	1,917,158	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

110,347,447

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	17.431
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Pottberg, Gassman &
Hoffman, Chartered
Address:
505 NFW 3rd, Ste 1
Abilene, KS 67410
Email:
gassman@pgh-cpa.com

Attest: 9-16-2024

Kayla Wang
County Clerk

COUNTY CLERKS SEAL
CLAY COUNTY

Governing Body

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Rural Highway, **HEREBY NOTIFIES THE** Clay **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 17.389. The date of our hearing is 9-16-24 at 5:30 AM/PM and will be held at 712 5th Str address in Clay Center, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on 7-20, 2024.

(Seal)

Erin A. Carder

Clerk or Officer of Governing Body

Budget Hearing September 16, 2024 5:30 PM

RNR HEARING

_____, serving on the

_____ Board made the motion to exceed the Revenue Neutral Rate of _____with the levy of _____.

_____ seconded the motion and the motion passed unanimously.

_____YES VOTES

_____ NO VOTES

2025 BUDGET HEARING

Jerry F. Mayo, serving on the ClayCo. Commissioners Board made the motion to approve the 2025 Budget for the ClayCo. Commissioners and David M. Thurlow seconded the motion and the motion passed unanimously.

3 YES VOTES

_____NO VOTES

Official City and County Newspaper
THE CLAY CENTER DISPATCH
Your source of hometown news

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Clay Center Dispatch
509 Court Street
(785) 632-2127

I, Yuade Moore, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Clay Center Dispatch, a publication that is a "legal newspaper" as that phrase is defined for the city of Clay Center , for the County of Clay, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 27, 2024

Notice ID: Aljvjwm4cZiPdyhLpAk7
Publisher ID: D1185
Notice Name: Clay County Highway District Budget Hearing

PUBLICATION FEE: $92.15

I declare (or verify, certify or state) under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Yuade Moore
Agent

VERIFICATION

State of Florida
County of Duval

Executed on 08/29/2024

DESTINY KESHAN JACKSON
Notary Public - State of Florida
Commission # HH47178
Expires on September 28, 2024

Destiny K. Jackson
Notary Public
Notarized remotely online using communication technology via Proof.

(Published in The Clay Center Dispatch on Tuesday, August 27, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of
Clay County Highway District
Clay County
will meet on September 16, 2024 at 5:30 PM at Clay County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Clay County Clerk's Office 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 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	2,055,000	17.006	2,055,000	17.135	2,055,000	1,917,158	17.389
Totals	2,055,000	17.006	2,055,000	17.135	2,055,000	1,917,158	17.389
						*Revenue Neutral Rate**	*17.431*
Less: Transfers	0		0		0		
Net Expenditures	2,055,000		2,055,000		2,055,000		
Total Tax Levied	1,917,041		1,921,645		xxxxxxxxxxxxxxxxx		
Assessed Valuation	112,732,284		112,151,946		110,251,251		

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*

Kayla Wang

D1185

Clay County Highway District
Clay 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	1,921,645	72,299	1,335	13,861	4,594	1,217
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,921,645	72,299	1,335	13,861	4,594	1,217

County Treas Motor Vehicle Estimate 72,299

County Treas Recreational Vehicle Estimate 1,335

County Treas 16/20M Vehicle Estimate 13,861

County Treas Commercial Vehicle Tax Estimate 4,594

County Treas Watercraft Tax Estimate 1,217

MVT Factor 0.03762

RVT Factor 0.00069

16/20M Factor 0.00721

Comm Veh Facto 0.00239

Watercraft Factor 0.00063

2025

Clay County Highway District
Clay 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
	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.

Clay County Highway District
Clay 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
			Total	**0**	**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 **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	3,035	3,035
Receipts:			
Ad Valorem Tax	1,909,039	1,921,645	xxxxxxxxxxxxxxxx
Delinquent Tax	11,251	0	0
Motor Vehicle Tax	73,886	69,814	72,299
Recreational Vehicle Tax	1,400	1,240	1,335
16/20M Vehicle Tax	15,916	13,832	13,861
Commercial Vehicle Tax	4,871	5,409	4,594
Watercraft Tax	0	1,167	1,217
In Lieu of Taxes	0	0	0
Special City & County Highway	40,882	40,893	40,502
Federal Flood Control	790	1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,058,035**	**2,055,000**	**134,808**
Resources Available:	**2,058,035**	**2,058,035**	**137,842**
Expenditures:			
Personal	293,973	0	300,000
Contractual	1,257,746	955,000	955,000
Commodities	456,462	1,100,000	800,000
Capital Outlay	46,819	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,055,000**	**2,055,000**	**2,055,000**
Unencumbered Cash Balance Dec 31	3,035	3,035	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,055,000	2,055,000	2,055,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,055,000
		Tax Required	1,917,158
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,917,158

CPA Summary

Clay County Highway District 2025
Clay County
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	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Clay County Highway District 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 110,251,251

Valuation Factor: 110,251.251

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.