## CERTIFICATE

To the Clerk of Clay County, State of Kansas
We, the undersigned, officers of
**Clay County**
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 | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 6 | 4,282,264 | 2,411,091 | 15.227 |
| Road & Bridge | 68-5,101 | 7 | 3,287,500 | 2,739,810 | 17.302 |
| Health | 65-204 | 7 | 918,952 | 218,314 | 1.379 |
| Noxious Weed | 2-1318 | 8 | 370,650 | 79,103 | 0.500 |
| Courthouse Maintenance | 19-1573 | 8 | 1,396,897 | 237,309 | 1.499 |
| Ambulance | 65-6118 | 9 | 1,367,182 | 726,109 | 4.585 |
| Employee Benefits | 12-16,102 | 9 | 3,963,520 | 2,380,056 | 15.031 |
| Economic Development | 19-1402 | 10 | 554,550 | 126,565 | 0.800 |
| Special Bridge | 68-1135 | 10 | 253,279 | 237,309 | 1.499 |
| Special Parks & Recreation | | 11 | 7,665 | | |
| Special Alcohol | | 11 | 41,485 | | |
| Bridge Improvement Sales Tax | | 12 | 4,982,408 | | |
| Noxious Weed Capital Outlay | | 12 | 315,821 | | |
| Solid Waste | | 13 | 600,500 | | |
| Solid Waste Capital Outlay | | 13 | 76,312 | | |
| County Sanitarian | | 14 | 26,524 | | |
| 911 Wireland Fund | | 14 | 223,992 | | |
| VIN Verifications | | 15 | 58,208 | | |
| Convention & Tourism | | 15 | 22,331 | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds-A | | 16 | | | |
| Non-Budgeted Funds-B | | 17 | | | |
| Non-Budgeted Funds-C | | 18 | | | |
| Non-Budgeted Funds-D | | 19 | | | |
| **Totals** | | xxxxxx | 22,750,040 | 9,155,666 | 57.822 |
| Budget Hearing Notice | | | | | |
| Budget Hearing Notice 2 | | | | | |
| Combined Rate and Budget Hearing | | 20 | | | |
| Combined Rate and Budget Hearing 2 | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | 21 | | | |

| County Clerk's Use Only |
|---|
| 158,350,252 |
| Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 55.272 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | YES |

Assisted by:
Pottberg, Gassman & Hoffman, Chartered
Address:
505 NW 3rd St, Suite 1
Abilene, Kansas 67410
Email:
gassman@pgh-cpa.com

COUNTY CLERKS SEAL CLAY COUNTY, KANSAS

Attest: 9-8-25 2025
Kayla Wang
County Clerk

Governing Body

CPA Summary

State of Kansas
County
2026

Clay County

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

The governing body of
**Clay County**
will meet on September 8, 2025 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 and the amount of ad valorem tax and 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 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 for 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 | | 13.556 | 4,187,454 | 13.341 | 4,337,838 | 2,518,647 | 15.920 |
| Road & Bridge | | 16.562 | 3,250,000 | 17.071 | 3,287,500 | 2,699,565 | 17.064 |
| Health | | 0.954 | 915,470 | 1.380 | 940,459 | 266,790 | 1.686 |
| Noxious Weed | | 0.700 | 345,573 | 0.500 | 370,650 | 79,103 | 0.500 |
| Courthouse Maintenance | | 1.500 | 1,040,801 | 1.500 | 363,483 | 237,309 | 1.500 |
| Ambulance | 1,229,632 | 2.742 | 1,310,468 | 3.926 | 1,367,182 | 869,421 | 5.495 |
| Employee Benefits | 2,865,178 | 16.911 | 3,750,781 | 14.790 | 3,973,020 | 2,584,046 | 16.333 |
| Economic Development | | 1.000 | 535,840 | 1.000 | 202,070 | 158,206 | 1.000 |
| Special Bridge | | 1.500 | 253,970 | 1.500 | 254,936 | 237,309 | 1.500 |
| | | | | | | | |
| | | | | | | | |
| Special Parks & Recreatio | | | 8,100 | | | | |
| Special Alcohol | | | 36,522 | | | | |
| Bridge Improvement Sales | | | 4,322,850 | | | | |
| Noxious Weed Capital Ou | | | 353,912 | | | | |
| Solid Waste | | | 709,690 | | | | |
| Solid Waste Capital Outla | | | 145,312 | | | | |
| County Sanitarian | | | 27,365 | | | | |
| 911 Wireland Fund | | | 236,393 | | | | |
| VIN Verifications | | | 56,330 | | | | |
| Convention & Tourism | | | 28,290 | | | | |
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| Non-Budgeted Funds-A | | | | | | | |
| Non-Budgeted Funds-B | | | | | | | |
| Non-Budgeted Funds-C | | | | | | | |
| Non-Budgeted Funds-D | | | | | | | |
| Totals | 4,094,810 | 55.425 | 21,515,121 | 55.008 | 15,097,138 | 9,650,396 | 60.998 |
| | | | | | | *Revenue Neutral Rate* ** | *55.272* |
| Less: Transfers | 505,430 | | 175,000 | | 289,000 | | |
| Net Expenditure | 3,589,380 | | 21,340,121 | | 14,808,138 | | |
| Total Tax Levied | 8,713,934 | | 8,742,863 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 157,228,306 | | 158,948,302 | | 158,206,165 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 23,200,000 | 22,355,000 | 22,355,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 153,500 | 0 | 0 |
| Total | 23,353,500 | 22,355,000 | 22,355,000 |

*Tax rates are expressed in mills

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

Kayla Wange
County Clerk

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

| Budgeted Funds for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 2,120,515 | 133,493 | 2,450 | 12,243 | 7,281 | 1,317 |
| Debt Service | | | | | | |
| Road & Bridge | | | | | | |
| Road & Bridge | 2,713,349 | 170,814 | 3,138 | 15,666 | 9,319 | 1,686 |
| Health | 219,244 | 13,802 | 254 | 1,266 | 753 | 136 |
| Noxious Weed | 79,444 | 5,001 | 92 | 459 | 273 | 49 |
| Courthouse Maintenance | 238,332 | 15,004 | 276 | 1,376 | 819 | 148 |
| Ambulance | 623,953 | 39,280 | 722 | 3,602 | 2,143 | 388 |
| Employee Benefits | 2,350,806 | 147,990 | 2,719 | 13,572 | 8,074 | 1,460 |
| Economic Development | 158,888 | 10,002 | 184 | 917 | 546 | 99 |
| Special Bridge | 238,332 | 15,004 | 276 | 1,376 | 819 | 148 |
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| | | | | | | |
| TOTAL | 8,742,863 | 550,390 | 10,111 | 50,477 | 30,027 | 5,431 |

County Treas Motor Vehicle Estimate 550,390

County Treas Recreational Vehicle Estimate 10,111

County Treas 16/20M Vehicle Estimate 50,477

County Treas Commercial Vehicle Tax Estimate 30,027

County Treas Watercraft Tax Estimate 5,431

Motor Vehicle Factor 0.06295

Recreational Vehicle Factor 0.00116

16/20M Vehicle Factor 0.00577

Commercial Vehicle Factor 0.00343

Watercraft Factor 0.00062

## 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 |
|---|---|---|---|---|---|
| General | Equipment Reserve | 146,748 | | | 19-119 |
| Health - COVID-19 | County Health | 50,000 | | | Commission |
| SPARKS - COVID-19 | General | 50,000 | | | Commission |
| Solid Waste | Solid Waste Cap Outlay | 25,000 | 25,000 | 25,000 | 12-631 |
| Solid Waste | Landfill Improvement | 25,000 | 25,000 | 25,000 | 12-631 |
| Solid Waste | Landfill Post-Closure | 50,000 | 50,000 | 50,000 | 12-631 |
| Noxious Weed | Noxious Weed Cap Out | 39,000 | 39,000 | 39,000 | 2-1318 |
| Motor Vehicle Operatin | General | 12,208 | | | 8-145 |
| Special Bridge | Road and Bridge | 77,047 | | | 68-590 |
| Road & Bridge | Spec Hwy Improvement | 57,388 | | | 68-590 |
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| | | | | | |
| | Total | 532391 | 139000 | 139000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 532391 | 139000 | 139000 | |

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

Clay County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Series 2016 Refunding | 10/1/2016 | 10/1/2046 | 2.00-4.00 | 16,775,000 | 5,865,000 | 4/1 & 10/1 | 10/1 | 182,150 | 620,000 | 157,350 | 0 |
| Series 2021 Ref (2016 Bond) | 10/1/2021 | 10/1/2036 | 4.00 | 7,940,000 | 7,595,000 | 4/1 & 10/1 | 10/1 | 128,427 | 115,000 | 127,335 | 750,000 |
| Series 2021 Ref (2011 Bond) | 10/1/2021 | 10/1/2031 | 2.00-3.00 | 1,350,000 | 1,000,000 | 4/1 & 10/1 | 10/1 | 25,400 | 130,000 | 21,500 | 135,000 |
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| **Total G.O. Bonds** | | | | | **14,460,000** | | | **335,977** | **865,000** | **306,185** | **885,000** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **14,460,000** | | | **335,977** | **865,000** | **306,185** | **885,000** |

Clay County

## 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 |
|---|---|---|---|---|---|---|---|
| 2024 Kenworth T880S | 2023 | 24 | 4.69 | 664,458 | 332,229 | 342,264 | 0 |
| 2023 JD Motorgraders | 2023 | 36 | 4.49 | 464,754 | 159,173 | 166,320 | 0 |
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| | | | | **Totals** | **491,402** | **508,584** | **0** |

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

Clay County 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 | 1,732,453 | 1,698,303 | 852,114 |
| Receipts: | | | |
| Ad Valorem Tax | 2,091,815 | 2,120,515 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 19,313 | 0 | 0 |
| Motor Vehicle Tax | 139,505 | 131,112 | 133,493 |
| Recreational Vehicle Tax | 2,601 | 2,269 | 2,450 |
| 16/20M Vehicle Tax | 12,756 | 11,649 | 12,243 |
| Commercial Vehicle Tax | 8,467 | 9,109 | 7,281 |
| Watercraft Tax | 0 | 1,791 | 1,317 |
| Gross Earnings (Intangible) Tax | 35,483 | 32,471 | 47,103 |
| Mineral Production Tax | 0 | 0 | 0 |
| Local Alcoholic Liquor | 2,065 | 2,000 | 2,000 |
| Compensating Use Tax | 0 | 0 | 0 |
| Local Sales Tax | 532,085 | 425,000 | 425,000 |
| Interest on Delinquent Taxes | 54,791 | 25,000 | 25,000 |
| Rental Vehicle Excise Tax | 24 | 11 | 11 |
| Officers Fees | 83,871 | 100,000 | 100,000 |
| Diversion Fees | 4,150 | 4,000 | 4,000 |
| Federal Flood Control | 913 | 4,000 | 4,000 |
| Drivers Licenses Fees | 2,377 | 2,000 | 2,000 |
| Dispatchers & Emergency Management | 75,528 | 100,000 | 100,000 |
| Sheriff - Collections & Prisoner Board | 68,022 | 10,000 | 10,000 |
| Transfer from Motor Vehicle Operating | 12,206 | 10,000 | 10,000 |
| State Reimbursements/Grants | 54,038 | 0 | 0 |
| Transfer from COVID Funds | 50,000 | 0 | 0 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 393,000 | 350,000 | 150,000 |
| Neighborhood Revitalization Rebate | | -14,372 | -16,839 |
| | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **3,643,010** | **3,326,555** | **1,019,059** |
| **Resources Available:** | **5,375,463** | **5,024,858** | **1,871,173** |

Clay County 2026

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 5,375,463 | 5,024,858 | 1,871,173 |
| Expenditures: | | | |
| County Commission | 60,411 | 70,843 | 74,255 |
| County Clerk | 162,057 | 187,185 | 195,000 |
| County Treasurer | 155,616 | 173,000 | 181,400 |
| County Attorney/Counselor | 118,998 | 147,364 | 153,607 |
| Register of Deeds | 120,137 | 147,533 | 147,500 |
| Sheriff & Jail | 1,086,899 | 1,350,672 | 1,359,633 |
| Unified Court | 108,973 | 124,600 | 124,600 |
| Custodian | 38,371 | 52,175 | 54,800 |
| Emergency Preparedness | 136,076 | 85,800 | 89,105 |
| Courthouse General | 717,840 | 750,000 | 800,000 |
| Election | 64,844 | 96,500 | 96,500 |
| Appraiser's Cost | 218,367 | 254,389 | 269,500 |
| Fair Maintenance | 70,475 | 70,000 | 70,000 |
| Fair Premiums | 14,400 | 14,400 | 14,400 |
| Wakefield Park | 21,638 | 5,000 | 5,000 |
| Elderly | 157,197 | 158,888 | 158,206 |
| Sanitarian | 0 | 0 | 0 |
| Conservation District | 55,566 | 58,344 | 61,261 |
| Mental Health | 70,234 | 73,746 | 73,746 |
| Mental Retardation | 70,887 | 72,305 | 73,751 |
| Historical | 80,000 | 80,000 | 80,000 |
| Contingency | 0 | 200,000 | 200,000 |
| | | | |
| **Subtotal** | 3,528,986 | 4,172,744 | 4,282,264 |
| | | | |
| Transfers to Equipment Reserve | 146,748 | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | 1,426 | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **3,677,160** | **4,172,744** | **4,282,264** |
| Unencumbered Cash Balance Dec 31 | 1,698,303 | 852,114 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 4,098,357 | 4,237,454 | 4,282,264 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,282,264 |
| | | Tax Required | 2,411,091 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 2,411,091 |

**CPA Summary**

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| County Commission | | | |
| Salaries | 60,411 | 68,443 | 71,855 |
| Contractual | 0 | 1,200 | 1,200 |
| Commodities | 0 | 1,200 | 1,200 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Total | 60,411 | 70,843 | 74,255 |
| County Clerk | | | |
| Salaries | 157,451 | 178,185 | 186,000 |
| Contractual | 2,452 | 3,500 | 3,500 |
| Commodities | 2,154 | 3,000 | 3,000 |
| Capital Outlay | 0 | 2,500 | 2,500 |
| Total | 162,057 | 187,185 | 195,000 |
| County Treasurer | | | |
| Salaries | 155,616 | 168,000 | 176,400 |
| Contractual | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 5,000 | 5,000 |
| Total | 155,616 | 173,000 | 181,400 |
| County Attorney/Counselor | | | |
| Salaries | 110,491 | 124,864 | 131,107 |
| Contractual | 7,122 | 16,000 | 16,000 |
| Commodities | 1,385 | 1,500 | 1,500 |
| Capital Outlay | 0 | 5,000 | 5,000 |
| Total | 118,998 | 147,364 | 153,607 |
| Register of Deeds | | | |
| Salaries | 118,003 | 133,033 | 133,000 |
| Contractual | 1,725 | 4,500 | 3,000 |
| Commodities | 409 | 3,000 | 4,500 |
| Capital Outlay | 0 | 7,000 | 7,000 |
| Total | 120,137 | 147,533 | 147,500 |
| Sheriff & Jail | | | |
| Salaries | 858,294 | 969,056 | 1,017,509 |
| Contractual | 152,744 | 173,217 | 178,413 |
| Commodities | 75,861 | 110,399 | 113,711 |
| Capital Outlay | 0 | 98,000 | 50,000 |
| Total | 1,086,899 | 1,350,672 | 1,359,633 |
| Unified Court | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 99,324 | 108,050 | 108,050 |
| Commodities | 2,723 | 4,000 | 4,000 |
| Capital Outlay | 6,926 | 12,550 | 12,550 |
| Total | 108,973 | 124,600 | 124,600 |
| Custodian | | | |
| Salaries | 38,371 | 45,675 | 48,000 |
| Contractual | 0 | 3,200 | 3,400 |
| Commodities | 0 | 3,300 | 3,400 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 38,371 | 52,175 | 54,800 |
| | | | |
| Total - Page 6b | **1,851,462** | **2,253,372** | **2,290,795** |

Clay County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Emergency Preparedness | | | |
| Salaries | 124,463 | 66,100 | 69,405 |
| Contractual | 7,266 | 11,700 | 11,700 |
| Commodities | 3,816 | 8,000 | 8,000 |
| Capital Outlay | 531 | 0 | 0 |
| Total | 136,076 | 85,800 | 89,105 |
| Courthouse General | | | |
| Salaries | 67,611 | 0 | 0 |
| Contractual | 544,529 | 750,000 | 800,000 |
| Commodities | 65,260 | 0 | 0 |
| Capital Outlay | 40,440 | 0 | 0 |
| Total | 717,840 | 750,000 | 800,000 |
| Election | | | |
| Salaries | 23,226 | 35,000 | 35,000 |
| Contractual | 24,765 | 31,000 | 31,000 |
| Commodities | 16,445 | 29,000 | 29,000 |
| Capital Outlay | 408 | 1,500 | 1,500 |
| Total | 64,844 | 96,500 | 96,500 |
| Appraiser's Cost | | | |
| Salaries | 191,741 | 208,889 | 222,500 |
| Contractual | 19,898 | 16,000 | 16,000 |
| Commodities | 5,559 | 18,500 | 19,000 |
| Capital Outlay | 1,169 | 11,000 | 12,000 |
| Total | 218,367 | 254,389 | 269,500 |
| Fair Maintenance | | | |
| Salaries | 4,324 | 7,500 | 7,500 |
| Contractual | 51,111 | 35,000 | 35,000 |
| Commodities | 9,090 | 4,500 | 4,500 |
| Capital Outlay | 5,950 | 23,000 | 23,000 |
| Total | 70,475 | 70,000 | 70,000 |
| Fair Premiums | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 14,400 | 14,400 | 14,400 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 14,400 | 14,400 | 14,400 |
| Wakefield Park | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 21,638 | 5,000 | 5,000 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 21,638 | 5,000 | 5,000 |
| Elderly | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 157,197 | 158,888 | 158,206 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 157,197 | 158,888 | 158,206 |
| | | | |
| Total - Page 6c | **1,400,837** | **1,434,977** | **1,502,711** |

Clay County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Sanitarian | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 0 | 0 | 0 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| Conservation District | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 55,566 | 58,344 | 61,261 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 55,566 | 58,344 | 61,261 |
| Mental Health | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 70,234 | 73,746 | 73,746 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 70,234 | 73,746 | 73,746 |
| Mental Retardation | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 70,887 | 72,305 | 73,751 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 70,887 | 72,305 | 73,751 |
| Historical | | | |
| Contractual | 80,000 | 80,000 | 80,000 |
| Commodities | 0 | 0 | 0 |
| Total | 80,000 | 80,000 | 80,000 |
| Contingency | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 0 | 200,000 | 200,000 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 0 | 200,000 | 200,000 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6d | 276,687 | 484,395 | 488,758 |
| | | | |
| Total - Page 6b | 1,851,462 | 2,253,372 | 2,290,795 |
| | | | |
| Total - Page 6c | 1,400,837 | 1,434,977 | 1,502,711 |
| | | | |
| Total Detail Expenditures** | **3,528,986** | **4,172,744** | **4,282,264** |

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Clay County 2026

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

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 39,730 | 372 | 372 |
| Receipts: | | | |
| Ad Valorem Tax | 2,555,669 | 2,713,349 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 20,157 | 0 | 0 |
| Motor Vehicle Tax | 189,893 | 160,191 | 170,814 |
| Recreational Vehicle Tax | 0 | 2,772 | 3,138 |
| 16/20 M Vehicle Tax | 0 | 14,235 | 15,666 |
| Commercial Vehicle Tax | 0 | 11,129 | 9,319 |
| Watercraft Tax | 0 | 2,187 | 1,686 |
| Rental Vehicle Excise Tax | 27 | 13 | 40 |
| Special Highway Use Tax | 366,631 | 364,514 | 365,789 |
| Grants & Reimbursements | 1,038,600 | 0 | 0 |
| Transfer from Special Bridge | 77,047 | 0 | 0 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -18,390 | -19,134 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **4,248,024** | **3,250,000** | **547,318** |
| **Resources Available:** | **4,287,754** | **3,250,372** | **547,690** |
| Expenditures: | | | |
| Personal Services | 862,259 | 1,250,000 | 1,287,500 |
| Contractual Services | 1,706,903 | 150,000 | 150,000 |
| Commodities | 997,660 | 1,400,000 | 1,400,000 |
| Capital Outlay | 663,172 | 450,000 | 450,000 |
| Transfer to Special Highway | 57,388 | 0 | 0 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **4,287,382** | **3,250,000** | **3,287,500** |
| Unencumbered Cash Balance Dec 31 | 372 | 372 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 3,185,500 | 3,250,000 | 3,287,500 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 3,287,500 |
| | | Tax Required | 2,739,810 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 2,739,810 |

| Adopted Budget **Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,433 | 29,620 | 45,786 |
| Receipts: | | | |
| Ad Valorem Tax | 147,211 | 219,244 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,271 | 0 | 0 |
| Motor Vehicle Tax | 11,232 | 9,223 | 13,802 |
| Recreational Vehicle Tax | 0 | 160 | 254 |
| 16/20 M Vehicle Tax | 0 | 820 | 1,266 |
| Commercial Vehicle Tax | 0 | 641 | 753 |
| Watercraft Tax | 0 | 126 | 136 |
| Rental Vehicle Excise Tax | 2 | 1 | 3 |
| Reimbursements & Grants | 644,089 | 650,000 | 640,163 |
| Transfer from COVID funds | 50,000 | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -1,486 | -1,525 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **853,805** | **878,729** | **654,852** |
| **Resources Available:** | **858,238** | **908,349** | **700,638** |
| Expenditures: | | | |
| Personal Services | 473,241 | 500,000 | 510,000 |
| Contractual Services | 83,406 | 104,063 | 100,985 |
| Commodities | 265,393 | 250,000 | 299,467 |
| Capital Outlay | 6,578 | 8,500 | 8,500 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **828,618** | **862,563** | **918,952** |
| Unencumbered Cash Balance Dec 31 | 29,620 | 45,786 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 924,843 | 915,470 | 918,952 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 918,952 |
| | | Tax Required | 218,314 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 218,314 |

| **CPA Summary** |
|---|
| |

Clay County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget<br>Noxious Weed | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 194,598 | 152,694 | 43,566 |
| Receipts: | | | |
| Ad Valorem Tax | 108,016 | 79,444 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 906 | 0 | 0 |
| Motor Vehicle Tax | 5,899 | 6,769 | 5,001 |
| Recreational Vehicle Tax | 0 | 117 | 92 |
| 16/20 M Vehicle Tax | 0 | 602 | 459 |
| Commercial Vehicle Tax | 0 | 470 | 273 |
| Watercraft Tax | 0 | 92 | 49 |
| Rental Vehicle Excise Tax | 1 | 1 | 1 |
| Chemical Sales | 54,636 | 149,488 | 242,658 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -538 | -552 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **169,458** | **236,445** | **247,981** |
| **Resources Available:** | **364,056** | **389,139** | **291,547** |
| Expenditures: | | | |
| Personal Services | 93,595 | 104,973 | 105,000 |
| Contractual Services | 11,728 | 15,300 | 16,250 |
| Commodities | 60,767 | 147,300 | 171,400 |
| Capital Outlay | 6,272 | 39,000 | 39,000 |
| Transfer to NW Capital Outlay | 39,000 | 39,000 | 39,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **211,362** | **345,573** | **370,650** |
| Unencumbered Cash Balance Dec 31 | 152,694 | 43,566 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 317,250 | 345,573 | 370,650 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 370,650 |
| | | Tax Required | 79,103 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 79,103 |

Adopted Budget

| Courthouse Maintenance | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 644,326 | 895,378 | 1,143,618 |
| Receipts: | | | |
| Ad Valorem Tax | 231,463 | 238,332 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,897 | 0 | 0 |
| Motor Vehicle Tax | 17,689 | 14,506 | 15,004 |
| Recreational Vehicle Tax | 0 | 251 | 276 |
| 16/20 M Vehicle Tax | 0 | 1,289 | 1,376 |
| Commercial Vehicle Tax | 0 | 1,008 | 819 |
| Watercraft Tax | 0 | 198 | 148 |
| Rental Vehicle Excise Tax | 3 | 1 | 4 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -1,615 | -1,657 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **251,052** | **253,970** | **15,970** |
| **Resources Available:** | **895,378** | **1,149,348** | **1,159,588** |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 100,000 |
| Commodities | 0 | 5,730 | 10,000 |
| Capital Outlay | 0 | 0 | 1,286,897 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **0** | **5,730** | **1,396,897** |
| Unencumbered Cash Balance Dec 31 | 895,378 | 1,143,618 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 906,912 | 1,040,801 | 1,396,897 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,396,897 |
| | | Tax Required | 237,309 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 237,309 |

| CPA Summary |
|---|
| |

Clay County 2026

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

| Adopted Budget **Ambulance** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 385,853 | 128,559 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 423,115 | 623,953 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 4,780 | 0 | 0 |
| Motor Vehicle Tax | 45,227 | 26,521 | 39,280 |
| Recreational Vehicle Tax | 0 | 459 | 722 |
| 16/20 M Vehicle Tax | 0 | 2,357 | 3,602 |
| Commercial Vehicle Tax | 0 | 1,842 | 2,143 |
| Watercraft Tax | 0 | 362 | 388 |
| Rental Vehicle Excise Tax | 7 | 2 | 9 |
| Collections | 495,645 | 530,642 | 600,000 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -4,229 | -5,071 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **968,774** | **1,181,909** | **641,073** |
| **Resources Available:** | **1,354,627** | **1,310,468** | **641,073** |
| Expenditures: | | | |
| Personal Services | 952,839 | 1,061,468 | 1,113,312 |
| Contractual Services | 72,857 | 70,000 | 72,500 |
| Commodities | 63,473 | 79,000 | 81,370 |
| Capital Outlay | 136,899 | 100,000 | 100,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **1,226,068** | **1,310,468** | **1,367,182** |
| Unencumbered Cash Balance Dec 31 | 128,559 | 0 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 1,209,000 | 1,310,468 | 1,367,182 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 1,367,182 |
| | | Tax Required | 726,109 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 726,109 |

| Adopted Budget **Employee Benefits** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,686,774 | 2,038,601 | 1,226,236 |
| Receipts: | | | |
| Ad Valorem Tax | 2,609,524 | 2,350,806 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 20,776 | 0 | 0 |
| Motor Vehicle Tax | 184,788 | 163,567 | 147,990 |
| Recreational Vehicle Tax | 0 | 2,831 | 2,719 |
| 16/20 M Vehicle Tax | 0 | 14,535 | 13,572 |
| Commercial Vehicle Tax | 0 | 11,363 | 8,074 |
| Watercraft Tax | 0 | 2,234 | 1,460 |
| Rental Vehicle Excise Tax | 27 | 13 | 35 |
| Reimbursements | 257,877 | 200,000 | 200,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -15,933 | -16,622 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **3,072,992** | **2,729,416** | **357,228** |
| **Resources Available:** | **4,759,766** | **4,768,017** | **1,583,464** |
| Expenditures: | | | |
| Social Security | 353,401 | 420,163 | 441,171 |
| KPERS | 490,552 | 549,618 | 577,099 |
| Unemployment Tax | 5,568 | 12,000 | 12,000 |
| Worker's Compensation | 97,729 | 155,000 | 178,250 |
| Life Insurance | 4,062 | 5,000 | 5,000 |
| Health Insurance | 1,769,853 | 2,400,000 | 2,750,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **2,721,165** | **3,541,781** | **3,963,520** |
| Unencumbered Cash Balance Dec 31 | 2,038,601 | 1,226,236 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 3,499,601 | 3,750,781 | 3,963,520 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3,963,520 |
| | | Tax Required | 2,380,056 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 2,380,056 |

| **CPA Summary** |
|---|
| |

Clay County 2026

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

| Adopted Budget **Economic Development** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 328,155 | 382,806 | 417,118 |
| Receipts: | | | |
| Ad Valorem Tax | 154,309 | 158,888 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,266 | 0 | 0 |
| Motor Vehicle Tax | 11,798 | 9,670 | 10,002 |
| Recreational Vehicle Tax | 0 | 167 | 184 |
| 16/20 M Vehicle Tax | 0 | 859 | 917 |
| Commercial Vehicle Tax | 0 | 672 | 546 |
| Watercraft Tax | 0 | 132 | 99 |
| Rental Vehicle Excise Tax | 2 | 1 | 3 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -1,077 | -884 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **167,375** | **169,312** | **10,867** |
| **Resources Available:** | **495,530** | **552,118** | **427,985** |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 109,724 | 110,000 | 110,000 |
| Commodities | 3,000 | 25,000 | 25,000 |
| Capital Outlay | 0 | 0 | 419,550 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **112,724** | **135,000** | **554,550** |
| Unencumbered Cash Balance Dec 31 | 382,806 | 417,118 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 449,833 | 535,840 | 554,550 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 554,550 |
| | | Tax Required | 126,565 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 126,565 |

| Adopted Budget **Special Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 231,463 | 238,332 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,897 | 0 | 0 |
| Motor Vehicle Tax | 17,689 | 14,506 | 15,004 |
| Recreational Vehicle Tax | 0 | 251 | 276 |
| 16/20 M Vehicle Tax | 0 | 1,289 | 1,376 |
| Commercial Vehicle Tax | 0 | 1,008 | 819 |
| Watercraft Tax | 0 | 198 | 148 |
| Rental Vehicle Excise Tax | 3 | 1 | 4 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | -1,615 | -1,657 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **251,052** | **253,970** | **15,970** |
| **Resources Available:** | **251,052** | **253,970** | **15,970** |
| Expenditures: | | | |
| Personal Services | 7,230 | 0 | 0 |
| Contractual Services | 118,999 | 100,000 | 100,000 |
| Commodities | 47,776 | 153,970 | 153,279 |
| Transfer to R&B | 77,047 | 0 | 0 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **251,052** | **253,970** | **253,279** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 330,000 | 253,970 | 253,279 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 253,279 |
| | | Tax Required | 237,309 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 237,309 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Parks & Recreation** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,200 | 4,265 | 4,965 |
| Receipts: | | | |
| Liquor Tax | 2,065 | 2,700 | 2,700 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **2,065** | **2,700** | **2,700** |
| **Resources Available:** | **6,265** | **6,965** | **7,665** |
| Expenditures: | | | |
| Contractual Services | 2,000 | 2,000 | 7,665 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **2,000** | **2,000** | **7,665** |
| Unencumbered Cash Balance Dec 31 | 4,265 | 4,965 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 7,423 | 8,100 | 7,665 |

Adopted Budget

| **Special Alcohol** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,022 | 15,485 | 23,485 |
| Receipts: | | | |
| Liquor Tax | 12,603 | 18,000 | 18,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **12,603** | **18,000** | **18,000** |
| **Resources Available:** | **25,625** | **33,485** | **41,485** |
| Expenditures: | | | |
| Contractual Services | 10,140 | 10,000 | 41,485 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **10,140** | **10,000** | **41,485** |
| Unencumbered Cash Balance Dec 31 | 15,485 | 23,485 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 39,120 | 36,522 | 41,485 |

| **CPA Summary** |
|---|
| |

Clay County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Bridge Improvement Sales Tax** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,073,799 | 3,552,808 | 4,022,408 |
| Receipts: | | | |
| Sales Tax Collection | 960,291 | 950,000 | 960,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **960,291** | **950,000** | **960,000** |
| **Resources Available:** | **4,034,090** | **4,502,808** | **4,982,408** |
| Expenditures: | | | |
| Bond Principal | 125,000 | 130,000 | 135,000 |
| Interest Payments | 29,150 | 25,400 | 21,500 |
| Contractual Services | 152,992 | 150,000 | 175,000 |
| Commodities | 174,140 | 175,000 | 200,000 |
| Capital Outlay | 0 | 0 | 4,450,908 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **481,282** | **480,400** | **4,982,408** |
| Unencumbered Cash Balance Dec 31 | 3,552,808 | 4,022,408 | 0 |
| 2024/2025/2026 Budget Authority Amount | 3,847,940 | 4,322,850 | 4,982,408 |

Adopted Budget

| **Noxious Weed Capital Outlay** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 314,912 | 288,648 | 276,821 |
| Receipts: | | | |
| Transfer from Noxious Weed | 39,000 | 39,000 | 39,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **39,000** | **39,000** | **39,000** |
| **Resources Available:** | **353,912** | **327,648** | **315,821** |
| Expenditures: | | | |
| Capital Outlay | 65,264 | 50,827 | 315,821 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **65,264** | **50,827** | **315,821** |
| Unencumbered Cash Balance Dec 31 | 288,648 | 276,821 | 0 |
| 2024/2025/2026 Budget Authority Amount | 376,637 | 353,912 | 315,821 |

| **CPA Summary** |
|---|
| |

Clay County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Solid Waste** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 127,319 | 50,734 | 0 |
| Receipts: | | | |
| Collections | 298,871 | 325,000 | 325,000 |
| Special Assessments | 173,837 | 185,000 | 185,000 |
| Recycling Subsidy | 50,754 | 80,000 | 80,000 |
| Reimbursements | 12,850 | 10,000 | 10,000 |
| Household Waste | 385 | 500 | 500 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **536,697** | **600,500** | **600,500** |
| **Resources Available:** | **664,016** | **651,234** | **600,500** |
| Expenditures: | | | |
| Personal Services | 334,320 | 364,724 | 320,000 |
| Contractual Services | 103,173 | 94,110 | 94,110 |
| Commodities | 63,989 | 92,400 | 82,400 |
| Capital Outlay | 11,800 | 0 | 3,990 |
| Transfer to Landfill Improvement | 25,000 | 25,000 | 25,000 |
| Transfer to Landfill Post-Closure | 50,000 | 50,000 | 50,000 |
| Transfer to Solid Waste Capital Outlay | 25,000 | 25,000 | 25,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **613,282** | **651,234** | **600,500** |
| Unencumbered Cash Balance Dec 31 | 50,734 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount | 610,000 | 709,690 | 600,500 |

**See Tab A**

Adopted Budget

| **Solid Waste Capital Outlay** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 81,312 | 26,312 | 51,312 |
| Receipts: | | | |
| Transfer from Solid Waste | 25,000 | 25,000 | 25,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **25,000** | **25,000** | **25,000** |
| **Resources Available:** | **106,312** | **51,312** | **76,312** |
| Expenditures: | | | |
| Capital Outlay | 80,000 | 0 | 76,312 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **80,000** | **0** | **76,312** |
| Unencumbered Cash Balance Dec 31 | 26,312 | 51,312 | 0 |
| 2024/2025/2026 Budget Authority Amount | 131,312 | 145,312 | 76,312 |

| **CPA Summary** |
|---|
| |

Clay County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **County Sanitarian** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,365 | 16,115 | 16,524 |
| Receipts: | | | |
| Collections | 6,750 | 8,000 | 10,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **6,750** | **8,000** | **10,000** |
| **Resources Available:** | **16,115** | **24,115** | **26,524** |
| Expenditures: | | | |
| Contractual Services | 0 | 7,591 | 26,524 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **7,591** | **26,524** |
| Unencumbered Cash Balance Dec 31 | 16,115 | 16,524 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 17,420 | 27,365 | 26,524 |

Adopted Budget

| **911 Wireland Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 156,392 | 128,992 | 123,992 |
| Receipts: | | | |
| Collections | 60,001 | 80,000 | 100,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 422 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **60,423** | **80,000** | **100,000** |
| **Resources Available:** | **216,815** | **208,992** | **223,992** |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 83,317 | 65,000 | 80,000 |
| Commodities | 0 | 20,000 | 20,000 |
| Capital Outlay | 4,506 | 0 | 123,992 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **87,823** | **85,000** | **223,992** |
| Unencumbered Cash Balance Dec 31 | 128,992 | 123,992 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 266,219 | 236,393 | 223,992 |

**CPA Summary**

Clay County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **VIN Verifications** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 42,329 | 44,208 | 45,708 |
| Receipts: | | | |
| Collections | 10,100 | 12,500 | 12,500 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **10,100** | **12,500** | **12,500** |
| **Resources Available:** | **52,429** | **56,708** | **58,208** |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 0 | 1,000 | 1,000 |
| Commodities | 8,221 | 10,000 | 10,000 |
| Capital Outlay | 0 | 0 | 47,208 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **8,221** | **11,000** | **58,208** |
| Unencumbered Cash Balance Dec 31 | 44,208 | 45,708 | 0 |
| 2024/2025/2026 Budget Authority Amount | 60,341 | 56,330 | 58,208 |

Adopted Budget

| **Convention & Tourism** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 12,991 | 6,331 | 2,331 |
| Receipts: | | | |
| Collections | 15,613 | 18,000 | 20,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **15,613** | **18,000** | **20,000** |
| **Resources Available:** | **28,604** | **24,331** | **22,331** |
| Expenditures: | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 19,773 | 20,000 | 20,000 |
| Commodities | 2,500 | 2,000 | 2,331 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **22,273** | **22,000** | **22,331** |
| Unencumbered Cash Balance Dec 31 | 6,331 | 2,331 | 0 |
| 2024/2025/2026 Budget Authority Amount | 41,493 | 28,290 | 22,331 |

| **CPA Summary** |
|---|
| |

Clay County

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

| (1) Fund Name: Equipment Reserve | | (2) Fund Name: ecial Highway Improveme | | (3) Fund Name: eriff's Drug Asset Forfeitu | | (4) Fund Name: d Waste Landfill Improver | | (5) Fund Name: Landfill Post-Closure Fund | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 864,539 | Cash Balance Jan 1 | 828,857 | Cash Balance Jan 1 | 11,303 | Cash Balance Jan 1 | 150,000 | Cash Balance Jan 1 | 412,116 | 2,266,815 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfers In | 146,748 | Trasnfer from R&B | 57,388 | | | Trasnfer from SW | 25,000 | Trasnfer from SW | 50,000 | |
| | | | | | | | | Interest Income | 7,670 | |
| Total Receipts | 146,748 | Total Receipts | 57,388 | Total Receipts | 0 | Total Receipts | 25,000 | Total Receipts | 57,670 | 286,806 |
| Resources Available: | 1,011,287 | Resources Available: | 886,245 | Resources Available: | 11,303 | Resources Available: | 175,000 | Resources Available: | 469,786 | 2,553,621 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Commodities | 1,473 | Capital Outlay | 0 | | | Contractual | 36,334 | | | |
| Capital Outlay | 180,186 | | | | | | | | | |
| Total Expenditures | 181,659 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 36,334 | Total Expenditures | 0 | 217,993 |
| Cash Balance Dec 31 | 829,628 | Cash Balance Dec 31 | 886,245 | Cash Balance Dec 31 | 11,303 | Cash Balance Dec 31 | 138,666 | Cash Balance Dec 31 | 469,786 | 2,335,628 ** |
| | | | | | | | | | | 2,335,628 ** |

**Note: These two block figures should agree.

**CPA Summary**

Clay County

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

| (1) Fund Name: egister of Deeds Technolo | | (2) Fund Name: Citizens Corp Grant | | (3) Fund Name: nergency Management Gra | | (4) Fund Name: Clay Counts - Prevention | | (5) Fund Name: Inmate Work Release | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 56,709 | Cash Balance Jan 1 | 7,408 | Cash Balance Jan 1 | 68,133 | Cash Balance Jan 1 | 49,474 | Cash Balance Jan 1 | 12,308 | 194,032 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Collections | 9,050 | | | | | Grants | 146,506 | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 9,050 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 146,506 | Total Receipts | 0 | 155,556 |
| Resources Available: | 65,759 | Resources Available: | 7,408 | Resources Available: | 68,133 | Resources Available: | 195,980 | Resources Available: | 12,308 | 349,588 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Commodities | 3,144 | | | Commodities | 591 | Personal Services | 10,947 | | | |
| | | | | Capital Outlay | 149 | Contractual Services | 110,813 | | | |
| | | | | | | Commodities | 10,551 | | | |
| | | | | | | Capital Outlay | 1,440 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 3,144 | Total Expenditures | 0 | Total Expenditures | 740 | Total Expenditures | 133,751 | Total Expenditures | 0 | 137,635 |
| Cash Balance Dec 31 | 62,615 | Cash Balance Dec 31 | 7,408 | Cash Balance Dec 31 | 67,393 | Cash Balance Dec 31 | 62,229 | Cash Balance Dec 31 | 12,308 | 211,953 ** |
| | | | | | | | | | | 211,953 ** |

**Note: These two block figures should agree.

**CPA Summary**

Clay County

## NON-BUDGETED FUNDS (C)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-C

| (1) Fund Name: Registered Offender | | (2) Fund Name: Concealed Hand Gun Carr | | (3) Fund Name: Clerk Technology Fund | | (4) Fund Name: Treasurer Technology Fun | | (5) Fund Name: Underage Drinking Reward | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 22,267 | Cash Balance Jan 1 | 13,982 | Cash Balance Jan 1 | 20,308 | Cash Balance Jan 1 | 6,896 | Cash Balance Jan 1 | 1,000 | 64,453 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Collections | 2,120 | Collections | 553 | Collections | 2,263 | Collections | 2,262 | Collections | | |
| Reimbursements | 2,780 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 4,900 | Total Receipts | 553 | Total Receipts | 2,263 | Total Receipts | 2,262 | Total Receipts | 0 | 9,978 |
| Resources Available: | 27,167 | Resources Available: | 14,535 | Resources Available: | 22,571 | Resources Available: | 9,158 | Resources Available: | 1,000 | 74,431 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | | | | | | Capital Outlay | 1,976 | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 1,976 | Total Expenditures | 0 | 1,976 |
| Cash Balance Dec 31 | 27,167 | Cash Balance Dec 31 | 14,535 | Cash Balance Dec 31 | 22,571 | Cash Balance Dec 31 | 7,182 | Cash Balance Dec 31 | 1,000 | **72,455** ** |
| | | | | | | | | | | 72,455 ** |

**Note: These two block figures should agree.

**CPA Summary**

Clay County

**NON-BUDGETED FUNDS (D)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-D

| (1) Fund Name: Ambulance Capital Outlay | | (2) Fund Name: Shop with a Cop | | (3) Fund Name: Opiods Settlement | | (4) Fund Name: COVID-19 Funds | | (5) Fund Name: Ambulance Grant | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 140,203 | Cash Balance Jan 1 | 444 | Cash Balance Jan 1 | 12,774 | Cash Balance Jan 1 | 353,773 | Cash Balance Jan 1 | 149 | 507,343 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | Collections | 17,531 | Grant | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 17,531 | Total Receipts | 0 | Total Receipts | 0 | 17,531 |
| Resources Available: | 140,203 | Resources Available: | 444 | Resources Available: | 30,305 | Resources Available: | 353,773 | Resources Available: | 149 | 524,874 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 110,185 | | | | | Transfers Out | 100,000 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 110,185 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 100,000 | Total Expenditures | 0 | 210,185 |
| Cash Balance Dec 31 | 30,018 | Cash Balance Dec 31 | 444 | Cash Balance Dec 31 | 30,305 | Cash Balance Dec 31 | 253,773 | Cash Balance Dec 31 | 149 | 314,689 ** |
| | | | | | | | | | | 314,689 ** |

**Note: These two block figures should agree.

**CPA Summary**

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** Clay County, **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 60.998. The date of our hearing is 9/8/25 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 September 1, 2025__.

WITNESS my hand and official seal on 7-14, 2025.

(Seal)

Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

# County Budget

Budget Hearing September 8, 2025 5:30 PM

## RNR HEARING

David Thurlow, serving on the Clay County Board made the motion to exceed the Revenue Neutral Rate of 55.272 with the levy of 57.872.

Eric Carlson seconded the motion and the motion passed unanimously.

3 YES VOTES

_____ NO VOTES

## 2026 BUDGET HEARING

Eric Carlson, serving on the Clay County Board made the motion to approve the 2026 Budget for the Clay County and David Thurlow seconded the motion and the motion passed unanimously.

3 YES VOTES final levy 57.872

_____ NO VOTES

Resolution No. 2025-08

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

WHEREAS, the Revenue Neutral Rate for the County of Clay was calculated as 55.272 mills by the Clay County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on 9-8-25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF Clay:**

The County of Clay shall levy a property tax rate exceeding the Revenue Neutral Rate of 57.872 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 8 day of Sept, 25 (month and year) and SIGNED by the Governing Body.

Attested:

Kayla Wang
County Clerk

**Roll Call Vote**

A Roll Call Vote of the Clay County To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-8-25

Resolution No. _____

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Eric Carlson | ✓ | | |
| David Thurlow | ✓ | | |
| Jerry Mayo | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified:

Jerry Mayo

Clay County

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

The governing body of

**Clay County**

will meet on September 8, 2025 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 and the amount of ad valorem tax and 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 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 for 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 | 3,677,160 | 13.556 | 4,172,744 | 13.341 | 4,282,264 | 2,411,091 | 15.240 |
| Road & Bridge | 4,287,382 | 16.562 | 3,250,000 | 17.071 | 3,287,500 | 2,739,810 | 17.318 |
| Health | 828,618 | 0.954 | 862,563 | 1.380 | 918,952 | 218,314 | 1.380 |
| Noxious Weed | 211,362 | 0.700 | 345,573 | 0.500 | 370,650 | 79,103 | 0.500 |
| Courthouse Maintenance | | 1.500 | 5,730 | 1.500 | 1,396,897 | 237,309 | 1.500 |
| Ambulance | 1,226,068 | 2.742 | 1,310,468 | 3.926 | 1,367,182 | 726,109 | 4.590 |
| Employee Benefits | 2,721,165 | 16.911 | 3,541,781 | 14.790 | 3,963,520 | 2,380,056 | 15.044 |
| Economic Development | 112,724 | 1.000 | 135,000 | 1.000 | 554,550 | 126,565 | 0.800 |
| Special Bridge | 251,052 | 1.500 | 253,970 | 1.500 | 253,279 | 237,309 | 1.500 |
| Special Parks & Recreatio | 2,000 | | 2,000 | | 7,665 | | |
| Special Alcohol | 10,140 | | 10,000 | | 41,485 | | |
| Bridge Improvement Sales | 481,282 | | 480,400 | | 4,982,408 | | |
| Noxious Weed Capital Ou | 65,264 | | 50,827 | | 315,821 | | |
| Solid Waste | 613,282 | | 651,234 | | 600,500 | | |
| Solid Waste Capital Outla | 80,000 | | | | 76,312 | | |
| County Sanitarian | | | 7,591 | | 26,524 | | |
| 911 Wireland Fund | 87,823 | | 85,000 | | 223,992 | | |
| VIN Verifications | 8,221 | | 11,000 | | 58,208 | | |
| Convention & Tourism | 22,273 | | 22,000 | | 22,331 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 217,993 | | | | | | |
| Non-Budgeted Funds-B | 137,635 | | | | | | |
| Non-Budgeted Funds-C | 1,976 | | | | | | |
| Non-Budgeted Funds-D | 210,185 | | | | | | |
| Totals | 15,253,605 | 55.425 | 15,197,881 | 55.008 | 22,750,040 | 9,155,666 | 57.872 |
| | | | | | | *Revenue Neutral Rate* ** | *55.272* |
| Less: Transfers | 532,391 | | 139,000 | | 139,000 | | |
| Net Expenditure | 14,721,214 | | 15,058,881 | | 22,611,040 | | |
| Total Tax Levied | 8,713,934 | | 8,742,863 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 157,228,306 | | 158,948,302 | | 158,206,165 | | |

Outstanding Indebtedness,

| January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 23,200,000 | 22,355,000 | 14,460,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 153,500 | 0 | 491,402 |
| Total | 23,353,500 | 22,355,000 | 14,951,402 |

*Tax rates are expressed in mills

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

Kayla Wang
County Clerk

Clay County

2026

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

| Special District Funds | Prior Year Actual for 2024 | | Current Year Estimate for 20 | | Proposed Budget Year for 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimted Tax Rate* | *Revenue Neutral Rate*** | July 1, 2025 Estimated Valuation | |
| Fancy Creek Cem #1 | 1,925 | 0.881 | 2,500 | 0.899 | 2,420 | 1,734 | 0.936 | *0.936* | 1,852,398 | |
| Sherman Cem #2 | 3,620 | 0.214 | 5,500 | 0.415 | 5,500 | 4,781 | 0.364 | *0.418* | 13,126,729 | |
| Rose Meron & Pleas Vall | 5,930 | 0.917 | 5,825 | 0.921 | 6,050 | 5,263 | 0.925 | *0.928* | 5,686,810 | |
| Shields Cem #4 | 685 | 1.048 | 2,125 | 0.921 | 2,200 | 377 | 0.573 | *0.968* | 658,380 | |
| Athelstane Cem #5 | 4,582 | 0.726 | 6,300 | 0.556 | 6,300 | 4,088 | 0.951 | *0.545* | 4,298,717 | Follow procedure in KSA 79-2988 to exceed RNR |
| Swartwood C&O #6 Cem | 400 | 0.747 | 1,100 | 0.524 | 1,025 | 385 | 0.510 | *0.523* | 754,256 | |
| Wesleyn Cem #7 | 1,300 | 0.706 | 2,400 | 0.745 | 2,150 | 1,023 | 0.851 | *0.851* | 1,202,352 | |
| Broughton Cem #8 | 1,085 | 0.051 | 2,750 | 0.052 | 2,750 | 1,008 | 0.116 | *0.053* | 8,662,186 | Follow procedure in KSA 79-2988 to exceed RNR |
| Gatesville Cem #9 | 1,680 | 0.764 | 2,650 | 0.110 | 2,500 | 1,476 | 1.316 | *0.111* | 1,122,005 | Follow procedure in KSA 79-2988 to exceed RNR |
| Ebenezer Cem #10 | 2,420 | 0.156 | 4,400 | 0.154 | 3,400 | 1,019 | 0.159 | *0.159* | 6,393,893 | |
| Brethern In Christ #11 | 1,700 | 0.620 | 2,000 | 0.718 | 2,000 | 1,973 | 0.903 | *0.742* | 2,185,907 | Follow procedure in KSA 79-2988 to exceed RNR |
| Parallel C & W #12 | 3,074 | 1.419 | 5,000 | 0.767 | 4,000 | 2,001 | 1.177 | *0.810* | 1,700,718 | Follow procedure in KSA 79-2988 to exceed RNR |
| Goshen Cem #13 | 2,600 | 0.953 | 3,000 | 1.200 | 3,500 | 3,343 | 1.483 | *1.234* | 2,254,535 | Follow procedure in KSA 79-2988 to exceed RNR |
| Pleasant Ridge Cem #14 | 1,500 | 0.458 | 1,700 | 0.404 | 2,000 | 1,733 | 0.774 | *0.424* | 2,240,345 | Follow procedure in KSA 79-2988 to exceed RNR |
| Norwegian Lutheran Cam | 2,880 | 0.192 | 3,000 | 1.186 | 3,500 | 1,866 | 1.171 | *1.216* | 1,592,821 | |
| Swedesburg Lutheran Cer | 1,920 | 0.940 | 3,500 | 1.581 | 3,600 | 1,713 | 1.111 | *1.657* | 1,540,928 | |
| Bloom Cem #17 | 2,047 | 0.491 | 3,000 | 0.664 | 3,000 | 1,963 | 0.786 | *0.692* | 2,498,940 | Follow procedure in KSA 79-2988 to exceed RNR |
| Hayes Cem #18 | 980 | 0.398 | 2,600 | 0.333 | 2,100 | 452 | 0.320 | *0.349* | 1,415,195 | |
| Lincoln Cem #19 | 1,760 | 0.869 | 2,650 | 1.014 | 2,700 | 1,649 | 0.896 | *1.026* | 1,839,798 | |
| Hebron Cem #20 | 945 | 0.565 | 1,900 | 0.549 | 1,900 | 783 | 0.553 | *0.559* | 1,416,839 | |
| Swedish Pleas. Hill Cem # | 2,250 | 0.824 | 6,400 | 1.145 | 6,200 | 1,888 | 1.186 | *1.192* | 1,592,563 | |
| Riverdale Cem #22 | 1,930 | 0.433 | 3,100 | 0.446 | 2,725 | 1,024 | 0.404 | *0.407* | 2,537,097 | |
| Wakefield Consol Cem #2 | 30,754 | 0.877 | 52,000 | 1.662 | 57,000 | 35,051 | 1.944 | *1.682* | 18,031,910 | Follow procedure in KSA 79-2988 to exceed RNR |
| Idana Cem #24 | 1,590 | 0.050 | 4,000 | 0.893 | 6,000 | 1,865 | 0.819 | *0.931* | 2,278,049 | |
| Appleton Cem #25 | 993 | 0.495 | 4,000 | 0.516 | 3,000 | 3,215 | 1.580 | *0.541* | 2,035,082 | Follow procedure in KSA 79-2988 to exceed RNR |
| Garfield Cem #26 | 1,200 | 1.113 | 2,200 | 1.320 | 2,400 | 1,245 | 1.325 | *1.382* | 939,526 | |
| Mizpah Cem #27 | 1,800 | 1.092 | 3,500 | 0.363 | 3,500 | 1,760 | 0.679 | *0.377* | 2,589,940 | Follow procedure in KSA 79-2988 to exceed RNR |
| Republican City #28 | 1,439 | 0.248 | 3,350 | 0.236 | 2,950 | 1,048 | 0.234 | *0.240* | 4,477,596 | |
| Iwacura Cem #29 | 750 | 0.520 | 2,175 | 0.544 | 2,200 | 592 | 0.364 | *0.509* | 1,627,201 | |
| Wilson Cem #30 | 765 | 0.115 | 1,600 | 0.227 | 1,750 | 858 | 0.225 | *0.234* | 3,818,926 | |
| Uniondale Baptist Cem #3 | 1,300 | 0.845 | 2,160 | 0.840 | 2,100 | 1,109 | 0.852 | *0.878* | 1,302,572 | |
| | | | | | | | | | | |

*Tax rates are expressed in mills

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

Kayla Wang
County Clerk

Page No.

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, Edmar Corachia, 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:**
Jul. 29, 2025

**Notice ID:** PRpvUS5RRZ0lIXe0Dhbq
**Publisher ID:** D1312
**Notice Name:** Clay County Budget Hearing

**PUBLICATION FEE:** $128.17

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.

Edmar Corachia

Agent

NOTARY PUBLIC · STATE OF FLORIDA

PAMELA BAEZ
**Notary Public - State of Florida**
**Commission #** HH 186700
**Expires on** October 14, 2025

**VERIFICATION**

State of Florida
County of Orange

Executed on 08/29/2025

Notary Public
Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 10.00 in., Height: 215.00 in.

(Published in The Clay Center Dispatch on Tuesday, July 29, 2025.)

State of Kansas
County
2026

Clay County

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

The governing body of
Clay County
will meet on September 8, 2025 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 and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Clay County Clerks Office 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 for 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 | | 13.556 | 4,187,454 | 13.343 | 4,337,838 | 2,118,647 | 13.920 |
| Road & Bridge | | 16.562 | 3,250,000 | 17.071 | 3,287,500 | 2,699,565 | 17.064 |
| Health | | 0.954 | 915,470 | 1.380 | 940,455 | 266,790 | 1.686 |
| Noxious Weed | | 0.705 | 345,573 | 0.500 | 370,650 | 79,103 | 0.500 |
| Courthouse Maintenance | | 1.500 | 1,040,891 | 1.500 | 365,483 | 237,309 | 1.500 |
| Ambulance | 1,229,632 | 2.742 | 1,310,458 | 3.926 | 1,367,182 | 860,421 | 5.495 |
| Employee Benefits | 2,865,178 | 16.911 | 3,750,781 | 14.790 | 3,973,020 | 2,584,046 | 16.333 |
| Economic Development | | 1.000 | 535,840 | 1.000 | 202,070 | 158,206 | 1.000 |
| Special Bridge | | 1.500 | 253,970 | 1.500 | 254,936 | 237,309 | 1.500 |
| | | | | | | | |
| | | | | | | | |
| Special Parks & Recreatio | | | 8,100 | | | | |
| Special Alcohol | | | 36,522 | | | | |
| Bridge Improvement Sale | | | 4,322,850 | | | | |
| Noxious Weed Capital Ou | | | 353,013 | | | | |
| Solid Waste | | | 709,600 | | | | |
| Solid Waste Capital Outla | | | 145,312 | | | | |
| County Sanitarian | | | 27,365 | | | | |
| 911 Wireless Fund | | | 236,393 | | | | |
| VIN Verifications | | | 36,330 | | | | |
| Convention & Tourism | | | 28,290 | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | | | | | | | |
| Non-Budgeted Funds-B | | | | | | | |
| Non-Budgeted Funds-C | | | | | | | |
| Non-Budgeted Funds-D | | | | | | | |
| Totals | 4,094,810 | 55.429 | 21,515,121 | 55.008 | 15,097,138 | 9,650,396 | 55.998 |
| | | | | | | *Revenue Neutral Rate* ** | 35.273 |
| Less: Transfers | 595,430 | | 175,000 | | 289,000 | | |
| Net Expenditure | 3,589,380 | | 21,340,121 | | 14,808,138 | | |
| Total Tax Levied | 8,713,934 | | 8,742,563 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 157,228,306 | | 158,948,302 | | 158,206,165 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 23,200,000 | 22,355,000 | 22,355,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 153,500 | 0 | 0 |
| Total | 23,353,500 | 22,355,000 | 22,355,000 |

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

Kayla Wangs
County Clerk

D1312

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, Edmar Corachia, 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:**
Jul. 29, 2025

**Notice ID:** IpPqepWPpoHDrBUDCulv
**Publisher ID:** D1313
**Notice Name:** Cemetery Budget

**PUBLICATION FEE:** $83.35

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.

Edmar Corachia

Agent

**VERIFICATION**

State of Florida
County of Orange

Executed on 08/29/2025

Notary Public
Notarized remotely online using communication technology via Proof.

NOTARY PUBLIC · STATE OF FLORIDA

PAMELA BAEZ
**Notary Public - State of Florida**
**Commission #** HH 186700
**Expires on** October 14, 2025

(Published in The Clay Center Dispatch on Tuesday, July 29, 2025.)

State of Kansas
County

| Clay County | | | | | | | | 2025 |
|---|---|---|---|---|---|---|---|---|
| NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING | | | | | | | | |
| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | | |
| Special District Funds | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* | Revenue Neutral Rate** | July 1, 2024 Estimated Valuation |
| Fancy Creek Cem #1 | 1,250 | 0.857 | 2,900 | 0.884 | 2,500 | 1,732 | 0.899 | *0.913* | 1,927,233 |
| Sherman Cem #2 | 4,500 | 0.455 | 4,500 | 0.214 | 5,500 | 5,474 | 0.415 | *0.207* | 13,195,969 |
| Rose Akron Cem #3 | 5,745 | 0.978 | 6,000 | 0.917 | 5,825 | 5,277 | 0.921 | *0.911* | 5,732,184 |
| Shields Cem #4 | 520 | 1.589 | 2,500 | 1.618 | 2,125 | 637 | 0.921 | *0.978* | 691,781 |
| Athelstan Cem #5 | 3,800 | 1.362 | 6,300 | 0.726 | 6,300 | 2,398 | 0.556 | *0.783* | 4,303,590 |
| Swanwood Cem C & O #6 | 600 | 1.197 | 1,200 | 0.747 | 1,100 | 394 | 0.327 | *0.551* | 747,915 |
| Wesleyan Cem #7 | 1,225 | 0.740 | 2,400 | 0.706 | 2,400 | 1,021 | 0.743 | *0.752* | 1,373,499 |
| Broughton Cem #8 | 930 | 0.197 | 3,000 | 0.051 | 2,750 | 455 | 0.052 | *0.052* | 8,707,246 |
| Clatesville Cem #9 | 600 | 0.818 | 2,650 | 0.764 | 2,650 | 123 | 0.110 | *0.749* | 1,123,900 |
| Ebenezer Cem #10 | 4,190 | 0.246 | 4,550 | 0.156 | 4,400 | 1,041 | 0.154 | *0.158* | 6,581,289 |
| Brethern In Christ Cem #11 | 1,600 | 0.584 | 2,000 | 0.620 | 2,000 | 1,620 | 0.718 | *0.635* | 2,257,329 |
| Pmallel Cem C&W #12 | 1,585 | 1.607 | 5,000 | 1.419 | 3,000 | 1,375 | 0.766 | *1.479* | 1,794,406 |
| Oadhea Central Cem #13 | 2,400 | 0.891 | 3,600 | 0.953 | 3,000 | 2,780 | 1.208 | *0.952* | 2,314,788 |
| Pleasant Ridge Cem #14 | 975 | 0.374 | 1,700 | 0.458 | 1,700 | 947 | 0.403 | *0.403* | 2,353,430 |
| Norwegian Lutheran Cem # | 1,440 | 1.202 | 3,000 | 0.192 | 3,000 | 1,904 | 1.185 | *0.273* | 1,631,828 |
| Swedesburg Lutheran Cem | 2,795 | 1.332 | 3,700 | 0.942 | 3,550 | 2,552 | 1.580 | *0.988* | 1,614,833 |
| Bloom Cem #17 | 1,800 | 0.795 | 3,000 | 0.491 | 3,000 | 1,725 | 0.667 | *0.519* | 2,588,028 |
| Hayes Cem #18 | 725 | 0.447 | 2,600 | 0.398 | 2,600 | 693 | 0.333 | *0.411* | 1,481,808 |
| Lincoln Cem #19 | 1,855 | 0.901 | 2,650 | 0.869 | 2,650 | 1,887 | 1.014 | *0.898* | 1,861,252 |
| Hebron Cem #20 | 945 | 0.574 | 2,000 | 0.565 | 1,900 | 700 | 0.567 | *0.581* | 1,393,021 |
| Swedish Pleasant Hill Cem | 2,025 | 4.347 | 6,400 | 0.824 | 6,400 | 1,822 | 1.144 | *0.838* | 1,592,547 |
| Riverdale Cem #22 | 1,580 | 0.444 | 3,500 | 0.433 | 3,100 | 1,009 | 0.445 | *0.466* | 2,312,257 |
| Wakefield Consol Cem #23 | 26,503 | 1.319 | 47,000 | 0.877 | 52,000 | 30,316 | 1.662 | *0.838* | 18,240,423 |
| Idana Cem #24 | 1,599 | 0.469 | 3,000 | 0.050 | 4,000 | 2,147 | 0.892 | *0.052* | 2,372,479 |
| Appleton Cem #25 | 840 | 0.565 | 2,500 | 0.491 | 2,275 | 1,102 | 0.516 | *0.516* | 2,133,697 |
| Garfield Cem #26 | 1,100 | 1.216 | 2,200 | 1.113 | 2,200 | 1,298 | 1.320 | *1.128* | 983,455 |
| Magrah Cem #27 | 1,200 | 1.030 | 3,500 | 1.092 | 3,500 | 975 | 0.363 | *1.135* | 2,687,124 |
| Republican City Cem #28 | 981 | 0.309 | 3,300 | 0.248 | 3,350 | 1,070 | 0.236 | *0.246* | 4,533,497 |
| Swenera Cem #29 | 675 | 0.559 | 2,350 | 0.520 | 2,175 | 827 | 0.544 | *0.565* | 1,521,748 |
| Wilson Cem #30 | 850 | 0.191 | 1,600 | 0.115 | 1,600 | 888 | 0.226 | *0.123* | 3,920,519 |
| Unionddale Baptist Cem #32 | 1,576 | 0.660 | 2,200 | 0.845 | 2,160 | 1,142 | 0.839 | *0.844* | 1,359,954 |
| | | | | | | | | | |
| ***Revenue Neutral Rate as defined by KSA 79-2988* | | | | | | | | | |
| | | | | | | | | | |
| Kayla Wang | | | | | | | | | |
| County Clerk | | | Page No. | | | | | | |

D1313