2026

CERTIFICATE

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers of
Clayton
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 Amount of 2025 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh & Slider		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	16,511	1,912	16.789
Debt Service	10-113				
Library	12-1220				
Special Highway		7	6,000		
Refuse Collection		7	4,900		
Bond Reserve		8	4,182		
Debt Service		8	11,290		
Water Utility		9	29,098		
Non-Budgeted Funds		10			
Totals		xxxxxx	71,981	1,912	16.789
Budget Hearing Notice		11			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Norton County	104,350
	Decatur County	9,533
	0	
	0	
	Nov 1, 2025 Total Assessed Valuation	113 883

Revenue Neutral Rate	16.847
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: October 2025

County Clerk

Governing Body

CPA Summary

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	1,913	829	79	49	70	14
Debt Service						
Library						
TOTAL	1,913	829	79	49	70	14

County Treas Motor Vehicle Estimate 829

County Treas Recreational Vehicle Estimate 79

County Treas 16/20M Vehicle Estimate 49

County Treas Commercial Vehicle Tax Estimate 70

County Treas Watercraft Tax Estimate 14

Motor Vehicle Factor 0.43335

Recreational Vehicle Factor 0.04130

16/20 Vehicle Factor 0.02561

Commercial Vehicle Factor 0.03659

Watercraft Factor 0.007

Clayton 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Water Utility	Debt Service	4,133	4,007	3,881	12-825d
Water Utility	Debt Service	6,733	6,733	6,733	12-825d
Water Utility	Debt Service	676	676	676	12-825d
	Totals	11,542	11,416	11,290	
	Adjustments*				
	Adjusted Totals	11,542	11,416	11,290	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Clayton

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt. Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Treatment Plant	1/23/2013	1/23/2053	2.50	169,000	137,670	1/23	1/23	3,443	3,290	3,361	3,372
Water Treatment Plant	8/4/2014	8/4/2054	3.25	15,000	12,821	8/4	8/4	417	259	409	267
Total G.O. Bonds					**150,491**			**3,860**	**3,549**	**3,770**	**3,639**
Revenue Bonds:											
Water System Improvements	8/23/1993	8/23/2033	5.25	67,800	31,198	2/2	2/2	819	1,200	756	1,200
						8/2	8/2	788	1,200	725	1,200
Total Revenue Bonds					**31,198**			**1,607**	**2,400**	**1,481**	**2,400**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**181,689**			**5,467**	**5,949**	**5,251**	**6,039**

State of Kansas
City

Clayton

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

Clayton 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	4,431	5,103	5,458
Receipts:			
Ad Valorem Tax	1,734	1,913	xxxxxxxxxxxxxxxx
Delinquent Tax	52		
Motor Vehicle Tax	831	811	829
Recreational Vehicle Tax	38	79	79
16/20M Vehicle Tax	119	45	49
Commercial Vehicle Tax	67	68	70
Watercraft Tax	37	39	14
Gross Earning (Intangible) Tax			0
Transfer from Savings			5,000
Compensating Use Tax			
Local Sales Tax	3,249	3,700	3,700
Franchise Tax			
Licenses			
Building Permits			
In Lieu of Tax (IRB)			
Interest on Idle Funds	215	200	200
Neighborhood Revitalization Rebate			0
Miscellaneous	349		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**6,691**	**6,855**	**9,941**
Resources Available:	**11,122**	**11,958**	**15,399**
Expenditures:			
Salaries & Wages			
Employee Benefits			
General Government	6,019	6,500	16,511
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**6,019**	**6,500**	**16,511**
Unencumbered Cash Balance Dec 31	5,103	5,458	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	18,175	20,224	16,511
		Non-Appropriated Balance	800
		Total Expenditure/Non-Appr Balance	17,311
		Tax Required	1,912
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,912

CPA Summary

Clayton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,590	5,864	5,364
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
State of Kansas	1,324	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,324**	**1,500**	**1,500**
Resources Available:	**6,914**	**7,364**	**6,864**
Expenditures:			
Street Repair and Maint	1,050	2,000	6,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,050**	**2,000**	**6,000**
Unencumbered Cash Balance Dec 31	5,864	5,364	864
2024/2025/2026 Budget Authority Amoun	8,000	6,000	6,000

Adopted Budget **Refuse Collection**	Prior Year 2024	Current Year 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	770	770	770
Receipts:			
Charges to Customers	4,651	4,900	4,900
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,651**	**4,900**	**4,900**
Resources Available:	**5,421**	**5,670**	**5,670**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Landfill Fees	4,651	4,900	4,900
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,651**	**4,900**	**4,900**
Unencumbered Cash Balance Dec 31	770	770	770
2024/2025/2026 Budget Authority Amoun	4,942	5,108	4,900

CPA Summary

Clayton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bond Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,182	4,182	4,182
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**4,182**	**4,182**	**4,182**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Bond Payments			4,182
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**4,182**
Unencumbered Cash Balance Dec 31	4,182	4,182	0
2024/2025/2026 Budget Authority Amoun	4,182	4,182	4,182

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,345	7,345	7,346
Receipts:			
Customer billing			
Transfer from Water Utility	11,542	11,416	11,290
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,542**	**11,416**	**11,290**
Resources Available:	**18,887**	**18,761**	**18,636**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Principal Payments	5,861	5,949	6,039
Interst Payments	5,681	5,466	5,251
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,542**	**11,415**	**11,290**
Unencumbered Cash Balance Dec 31	7,345	7,346	7,346
2024/2025/2026 Budget Authority Amoun	11,542	11,415	11,290

CPA Summary

Clayton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,539	16,278	18,220
Receipts:			
Customer Billing	16,069	22,000	22,000
Hook-up Fees	200	200	200
Bulk Water	1,563	2,000	2,500
Interest on Idle Funds			
Miscellaneous	34		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**17,866**	**24,200**	**24,700**
Resources Available:	**36,405**	**40,478**	**42,920**
Expenditures:			
Salaries & Wages	1,108	1,108	1,108
Electricity	3,241	3,500	4,000
Repairs		2,000	6,000
Testing and Water Fees	1,410	1,500	2,000
Supplies	477	300	2,000
Postage			100
Sales Tax	34	34	100
Transfer to Debt Service	11,542	11,416	11,290
Insurance	2,315	2,400	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,127**	**22,258**	**29,098**
Unencumbered Cash Balance Dec 31	16,278	18,220	13,822
2024/2025/2026 Budget Authority Amoun	28,342	28,224	29,098

CPA Summary

Clayton

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Reserve Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,412	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		5,412
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	5,412	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,412
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	5,412	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,412 **
										5,412 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

Clayton

will meet on the August 11, 2025 at 7:00 PM at Clayton UM Church 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.
Detailed budget information is available at Clayton UM Church and will be available at this hearing.

SUPPORTING COUNTIES

Norton County (home county) Decatur County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,019	17.006	6,500	16.526	16,511	1,912	16.841
Debt Service							
Library							
Special Highway	1,050		2,000		6,000		
Refuse Collection	4,651		4,900		4,900		
Bond Reserve					4,182		
Debt Service	11,542		11,415		11,290		
Water Utility	20,127		22,258		29,098		
Non-Budgeted Funds							
Totals	43,389	17.006	47,073	16.526	71,981	1,912	16.841
						*Revenue Neutral Rate***	*16.847*
Less: Transfers	11,542		11,416		11,290		
Net Expenditure	31,847		35,657		60,691		
Total Tax Levied	1,914		1,913				
Assessed Valuation	103,089		115,757		113,533		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	157,356		153,982		150,491		
Revenue Bonds	36,000		33,598		31,198		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	193,356		187,580		181,689		

*Tax rates are expressed in mills

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

Barbara Brooks
City Official Title: City Clerk

AFFIDAVIT

Proof of Publication

State of Kansas
NORTON COUNTY

VICKI HENDERSON of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication.

THAT said paper has a general paid circulation in NORTON County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

1st publication was made on the 30th day of July, 2025
2nd publication was made on the ____ day of _____, 2025
3rd publication was made on the ____ day of _____, 2025

Publication fee $ _____

Affidavit, Notary's fees $ _____

Additional copies $ _____

TOTAL publication fees $ 88.56

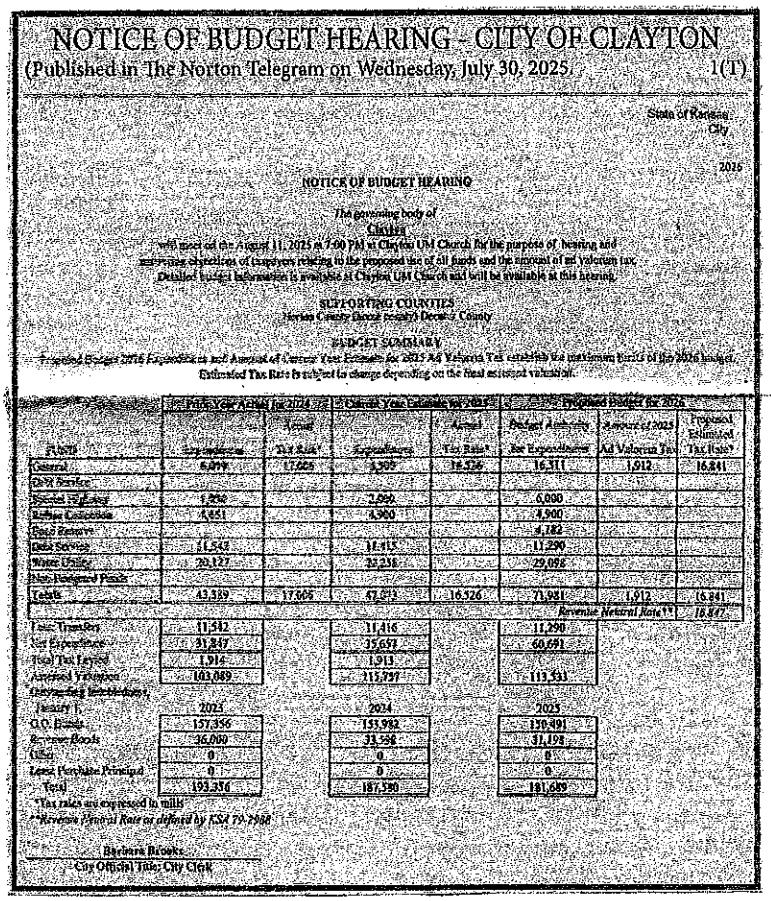
(Sign) VICKI HENDERSON

Witness my hand this 4th day of August, 2025

SUBSCRIBED and Sworn to before me this 4th day of August, 2025. State of Kansas, County of Norton.

Vicki L. Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 1/5/2028



NOTICE OF BUDGET HEARING - CITY OF CLAYTON
(Published in The Norton Telegram on Wednesday, July 30, 2025) 1(T)

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
Clayton
will meet on the August 11, 2025 at 7:00 PM at Clayton UM Church 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.
Detailed budget information is available at Clayton UM Church and will be available at this hearing.

SUPPORTING COURTIES
Norton County Rural Fire#3 Decatur County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax established the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Actual			Actual	Budget Authority	Amount of 2025	Estimated
Funds	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	6,009	17.605	8,505	16.326	16,311	1,912	16.841
Debt Service							
Special Highway	5,250		2,000		6,000		
Motor Vehicle	4,451		4,900		4,900		
Road Reserve					4,782		
Debt Service	11,543		11,415		11,290		
Water Utility	20,127		22,218		29,098		
Non-Budgeted Funds							
Totals	43,389	17.605	47,038	16.326	72,981	1,912	16.841
						Revenue Neutral Rate**	16.847
Tax Levied	11,542		11,416		11,290		
Net Expenditures	31,847		35,693		60,691		
Total Tax Levied	1,914		1,913				
Assessed Valuation	103,089		115,797		113,593		
Outstanding Indebtedness,	January 1,		2024		2025		
G.O. Bonds	157,356		153,982		130,491		
Revenue Bonds	36,000		33,598		31,198		
(Lease)	0		0		0		
Lease Purchase Principal	0		0		0		
Total	193,356		187,580		161,689		

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

Barbara Brooks
City Official Title: City Clerk