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: TCZ1dG0M7BIdmPI2beha
Publisher ID: D1311
Notice Name: Clay County Highway Dist Notice of Budget

PUBLICATION FEE: $83.62

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.

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Clay County Highway District
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, 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,059,743	17.135	2,055,000	17.374	2,055,000	1,917,275	17.657
Totals	2,059,743	17.135	2,055,000	17.374	2,055,000	1,917,275	17.657
						*Revenue Neutral Rate***	17.657
Less: Transfers	0		0		0		
Net Expenditures	2,059,743		2,055,000		2,055,000		
Total Tax Levied	1,921,645		1,917,158		xxxxxxxxxxxxxxx		
Assessed Valuation	112,151,946		110,347,447		108,584,427		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Kayla Wang

D1311

State of Kansas
Special District

2026

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	68-596	5	2,055,000	✓ 1,917,275	
Totals		xxxxxxxxx	2,055,000	1,917,275	17.643
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

108,671,601

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	17.657
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 9-8, 2025
Kayla Wang
County Clerk

COUNTY CLERKS SEAL
CLAY COUNTY, KANSAS

Governing Body

Dan M. Thulon
Eric O Cahn

CPA Summary

NOTICE OF BUDGET HEARING

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2026 Special District

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	Prior Year Actual 2024		Current Year Estimate for 202		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	2,059,743	17.135	2,055,000	17.374	2,055,000	1,917,275	17.657
Debt Service							
Totals	2,059,743	17.135	2,055,000	17.374	2,055,000	1,917,275	17.657
						*Revenue Neutral Rate***	*17.657*
Less: Transfers	0		0		0		
Net Expenditures	2,059,743		2,055,000		2,055,000		
Total Tax Levied	1,921,645		1,917,158		xxxxxxxxxxxxxxx		
Assessed Valuation	112,151,946		110,347,447		108,584,427		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Kayla Wang
County Clerk

Clay County Highway District
Clay County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,917,158	73,132	1,435	14,602	4,183	841
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	1,917,158	73,132	1,435	14,602	4,183	841

County Treas Motor Vehicle Estimate 73,132

County Treas Recreational Vehicle Estimate 1,435

County Treas 16/20M Vehicle Estimate 14,602

County Treas Commercial Vehicle Tax Estimate 4,183

County Treas Watercraft Tax Estimate 841

MVT Factor 0.03815

RVT Factor 0.00075

16/20M Factor 0.00762

Comm Veh Facto 0.00218

Watercraft Facto: 0.00044

2026

Clay County Highway District
Clay County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Clay County Highway District
Clay County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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

Clay County Highway District
Clay County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,035	0	-1
Receipts:			
Ad Valorem Tax	1,911,610	1,917,158	xxxxxxxxxxxxxxxx
Delinquent Tax	10,871	3,033	1,890
Motor Vehicle Tax	74,634	72,299	73,132
Recreational Vehicle Tax	1,436	1,335	1,435
16/20M Vehicle Tax	13,711	13,861	14,602
Commercial Vehicle Tax	3,988	4,594	4,183
Watercraft Tax	0	1,217	841
In Lieu of Taxes	0	0	0
Special City & County Highway	40,154	40,502	40,643
Federal Flood Control	304	1,000	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**2,056,708**	**2,054,999**	**137,726**
Resources Available:	**2,059,743**	**2,054,999**	**137,725**
Expenditures:			
Personal	198,357	300,000	200,000
Contractual	1,030,829	955,000	1,055,000
Commodities	830,557	800,000	800,000
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	**2,059,743**	**2,055,000**	**2,055,000**
Unencumbered Cash Balance Dec 31	0	-1	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,055,000	2,055,000	2,055,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,055,000
See Tab D		Tax Required	1,917,275
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,917,275

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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, 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.

Rural Highway

Budget Hearing September 8, 2025 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

2026 BUDGET HEARING

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

3 YES VOTES Levy - 17.657

_____NO VOTES