CERTIFICATE 2025

To the Clerk of Clay County, State of Kansas
We, the undersigned, officers of
City of Clay Center
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 expenditures for the various funds for the year 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	5,170,807	1,856,900	
Debt Service	10-113	8	151,200	103,764	
Library	12-1220	9	243,933	219,762	
Industrial		10	35,000	30,863	
		10			
Special Highway		11	458,421		
Airport		11	182,500		
Connecting Link		12	1,200,000		
Special Improvement		12	29,791		
Special Park & Rec		13	29,124		
Wastewater		13	683,294		
Solid Waste/Recycling		14	516,950		
Street Sales Tax		14	1,133,686		
Pool Sales Tax		15	430,550		
		15			
Electric System		16	12,305,500		
Water System		17	4,303,000		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Totals for City		xxxxxx	26,873,756	2,211,289	
Recreation	12-1927	9	135,200	74,177	
Totals Including Recreation		xxxxxx	27,008,956	2,285,466	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice					
Neighborhood Revitalization		22			Nov 1, 2024 Total Assessed Valuation

City Revenue Neutral Rate	59.632
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Gordon CPA LLC

Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049
Email:
sgordon@cpagordon.com

Attest:_____2024

County Clerk

Governing Body

CPA Summary

City of Clay Center 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,880,448	207,055	2,802	2,462	16,907	1,397
Debt Service	81,222	8,943	121	106	730	60
Library	216,306	23,817	322	283	1,945	161
Industrial	33,313	3,668	50	44	300	25
Recreation	68,388	7,530	102	90	615	51
TOTAL	2,211,289	243,483	3,295	2,895	19,882	1,643

County Treas Motor Vehicle Estimate	243,483				
County Treas Recreational Vehicle Estimate		3,295			
County Treas 16/20M Vehicle Estimate			2,895		
County Treas Commercial Vehicle Tax Estimate				19,882	
County Treas Watercraft Tax Estimate					1,643

Motor Vehicle Factor	0.11011				
Recreational Vehicle Factor		0.00149			
16/20M Vehicle Factor			0.00131		
Commercial Vehicle Factor				0.00899	
Watercraft Factor					0.00074

City of Clay Center 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Str Bldg Mach Equip (Reserv	291,570	445,000	455,000	KSA 12-197
General	Airport	40,000	70,000	127,500	KSA 12-197
General	Airport Repair Fund	40,000	60,000	80,000	KSA 12-1117
	Totals	371,570	575,000	662,500	
	Adjustments				
	Adjusted Totals	371,570	575,000	662,500	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Clay Center

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount		Date Due		Amount Due 2024		Amount Due 2025	
				Amount Issued	Outstanding Jan 1, 2024	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Street Improvements 2019	######	11/1/2029	2.00 - 3.00	875,000	555,000	5/1 & 11/1	11/1	13,750	85,000	11,200	90,000
Water GO Refunding Bonds 202	######	8/1/2032	1.29	6,060,000	4,625,000	2/1 & 8/1	2/1 & 8/1	58,115	485,000	51,826	495,000
Total G.O. Bonds					**5,180,000**			**71,865**	**570,000**	**63,026**	**585,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Revolving Loan	######	9/1/2027	2.68	855,583	268,629	3/1 & 9/1	3/1 & 9/1	6,772	64,520	5,031	66,261
Total Other					**268,629**			**6,772**	**64,520**	**5,031**	**66,261**
Total Indebtedness					**5,448,629**			**78,637**	**634,520**	**68,057**	**651,261**

City of Clay Center

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2024	Payments Due 2024	Payments Due 2025
Swimming Pool Lease	6/3/2021	120	1.34	3,120,000	2,370,000	328,650	330,550
Street Dept Building	9/24/2014	240	2.99	600,000	381,444	42,625	42,625
Fire Truck	5/19/2021	180	2.99	599,968	517,842	50,086	50,086
Morganville Waterline	1/15/2015	240	3.95	436,342	279,420	31,597	31,597
TC Riley Waterline	3/4/2019	250	4.69	3,500,000	3,045,239	270,102	270,102
				Totals	**6,593,945**	**723,060**	**724,960**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Clay Center
Clay County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$216,306	$219,762
Delinquent Tax	$3,000	$0
Motor Vehicle Tax	$22,362	$23,817
Recreational Vehicle Tax	$278	$322
16/20M Vehicle Tax	$274	$283
TOTAL TAXES	$242,220	$244,184
Difference in Total Taxes:	$1,964	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$34,255,696	$37,081,369
Did Assessed Valuation Decrease?	No	
Levy Rate	6.315	5.926
Difference in Levy Rate:	(0.389)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	793,634	1,131,578	833,375
Receipts:			
Ad Valorem Tax	2,043,533	1,880,448	xxxxxxxxxxxxxxxxx
Delinquent Tax		40,000	
Motor Vehicle Tax		205,994	207,055
Recreational Vehicle Tax		2,562	2,802
16/20M Vehicle Tax		2,526	2,462
Commercial Vehicle Tax		7,796	16,907
Watercraft Tax		1,433	1,397
Rental Excise Tax		10	43
Local Alcoholic Liquor	11,338	13,312	11,433
Sales & Compensating Use Tax	1,531,459	1,503,566	1,500,000
Franchise Fees	178,324	200,000	200,000
Subsidy Fees (from Water & Electric)	196,809	250,000	200,000
Business Licenses	7,441	11,000	10,000
Dog Licenses	1,044	3,000	3,000
Burial Permits	33,625	40,000	35,000
Building Permits	15,556	15,000	16,000
Municipal Court Fines	48,802	50,000	55,000
Court Training	89	2,000	2,000
Camping Fees	800	2,000	2,000
Cemetery Income	10,700	25,000	15,000
Pool Income	91,111	110,000	100,000
Copies & Miscellaneous	1,461	1,500	1,500
Rental of Equipment	950	3,000	3,000
Grants & Awards	813	100	500
Reimbursed Expenses	118	5,000	200
Life Center Revenues			34,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	84,376	100,000	100,000
Neighborhood Revitalization Rebate		-50,000	-16,386
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,258,349**	**4,425,247**	**2,502,913**
Resources Available:	**5,051,983**	**5,556,825**	**3,336,288**

City of Clay Center

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,051,983	5,556,825	3,336,288
Expenditures:			
ADMINISTRATION	602,306	748,000	1,023,700

POLICE	747,127	900,000	973,557
FIRE	725,375	824,000	978,500
POOL	162,183	206,000	219,100
HIGHWAY	620,066	712,000	898,500
PARK	341,350	482,000	546,000
CEMETERY	207,764	235,500	287,000
MUNICIPAL COURT	142,664	170,950	180,450
LIFE CENTER	0	0	64,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	3,548,835	4,278,450	5,170,807
Transfers to Reserves Fund	291,570	445,000	
Transfers to Airport Fund	40,000		
Transfers to Airport Repair Fund	40,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,920,405**	**4,723,450**	**5,170,807**
Unencumbered Cash Balance Dec 31	1,131,578	833,375	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,466,514	5,398,450	5,170,807
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,170,807
		Tax Required	1,834,519
	Delinquent Comp Rate:	1.2%	22,381
		Amount of 2024 Ad Valorem Tax	1,856,900

CPA Summary

City of Clay Center 2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
ADMINISTRATION			
Salaries		205,000	215,000
Employee Benefits & Taxes		123,600	140,700
Commodities		54,500	64,000
Contractual		355,900	387,500
Capital Outlay		9,000	9,000
Transfer to Airport Fund		70,000	127,500
Transfer to Airport Repair Fund		60,000	80,000
Total	**0**	**878,000**	**1,023,700**
POLICE			
Salaries		529,000	430,000
Employee Benefits & Taxes		233,000	359,557
Commodities		87,000	82,000
Contractual		26,000	27,000
Capital Outlay		25,000	25,000
Transfer to Reserves			50,000
Total	**0**	**900,000**	**973,557**
FIRE			
Salaries		367,000	368,000
Employee Benefits & Taxes		218,000	245,000
Commodities		120,000	121,500
Contractual		19,000	19,000
Capital Outlay		100,000	100,000
Transfer to Reserves			125,000
Total	**0**	**824,000**	**978,500**
POOL			
Salaries		120,500	112,000
Employee Benefits & Taxes			12,100
Commodities		44,000	50,500
Contractual		40,500	43,500
Capital Outlay		1,000	1,000
Total	**0**	**206,000**	**219,100**
HIGHWAY			
Salaries		200,000	220,000
Employee Benefits & Taxes		185,500	198,000
Commodities		181,500	195,500
Contractual		22,000	22,000
Capital Outlay		123,000	80,000
Transfer to Reserves			140,000
Debt Service			43,000
Total	**0**	**712,000**	**898,500**
PARK			
Salaries		170,000	153,000
Employee Benefits & Taxes		136,000	117,000
Commodities		129,500	129,500
Contractual		16,500	16,500
Capital Outlay		30,000	30,000
Transfer to Reserves			100,000
Total	**0**	**482,000**	**546,000**
CEMETERY			
Salaries		110,000	114,000
Employee Benefits & Taxes		63,000	74,500
Commodities		34,000	32,000
Contractual		13,500	11,500
Capital Outlay		15,000	15,000
Transfer to Reserves			40,000
Total	**0**	**235,500**	**287,000**
MUNICIPAL COURT			
Salaries		50,000	54,000
Employee Benefits & Taxes		30,000	35,000
Commodities		5,950	5,950
Contractual		85,000	85,000
Capital Outlay			500
Total	**0**	**170,950**	**180,450**
Page 1 - Total	**0**	**4,408,450**	**5,106,807**

City of Clay Center 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
LIFE CENTER			
Salaries			18,000
Employee Benefits & Taxes			
Commodities			3,600
Contractual			42,000
Capital Outlay			400
Total	**0**	**0**	**64,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	64,000
Page 1 -Total	**0**	**4,408,450**	**5,106,807**
Grand Total	**0**	**4,408,450**	**5,170,807**

(Note: Should agree with general sub-totals.)

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	60,070	49,162	39,641
Receipts:			
Ad Valorem Tax	90,392	81,222	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax		1,150	
Motor Vehicle Tax		8,931	8,943
Recreational Vehicle Tax		111	121
16/20M Vehicle Tax		109	106
Commercial Vehicle Tax		338	730
Watercraft Tax		62	60
Rental Excise Tax		6	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,700	-916
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**90,392**	**89,229**	**9,046**
Resources Available:	**150,462**	**138,391**	**48,687**
Expenditures:			
Bond Principal	85,000	85,000	90,000
Bond Interest	16,300	13,750	11,200
Cash Reserve (2025 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**101,300**	**98,750**	**151,200**
Unencumbered Cash Balance Dec 31	49,162	39,641	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amou	161,300	148,750	151,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,200
		Tax Required	102,513
	Delinquent Comp Rate:	1.2%	1,251
		Amount of 2024 Ad Valorem Tax	**103,764**

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	2,226
Receipts:			
Ad Valorem Tax	224,717	216,306	xxxxxxxxxxxxxxxxx
Delinquent Tax		3,000	
Motor Vehicle Tax		22,362	23,817
Recreational Vehicle Tax		278	322
16/20M Vehicle Tax		274	283
Commercial Vehicle Tax		846	1,945
Watercraft Tax		155	161
Rental Excise Tax		5	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-6,000	-1,939
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**224,717**	**237,226**	**24,594**
Resources Available:	**224,717**	**237,226**	**26,820**
Expenditures:			
Appropriation	224,717	235,000	243,933
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**224,717**	**235,000**	**243,933**
Unencumbered Cash Balance Dec 31	0	2,226	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	227,115	235,000	243,933
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	243,933
		Tax Required	217,113
	Delinquent Comp Rate:	1.2%	2,649
		Amount of -1 Ad Valorem Tax	219,762

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,279	6,363	14,027
Receipts:			
Ad Valorem Tax	36,082	68,388	xxxxxxxxxxxxxxxxx
Delinquent Tax		550	
Motor Vehicle Tax		3,627	7,530
Recreational Vehicle Tax		45	102
16/20M Vehicle Tax		44	90
Commercial Vehicle Tax		137	615
Watercraft Tax		25	51
Program Fees	35,481	38,748	35,660
Rental Excise Tax			2
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-800	-660
Miscellaneous		9,000	4,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**71,563**	**119,764**	**47,890**
Resources Available:	**86,842**	**126,127**	**61,917**
Expenditures:			
Personnel Services	22,769	26,100	30,000
Contractual & Program	57,522	86,000	96,000
Commodities			
Capital Outlay	188		9,200
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**80,479**	**112,100**	**135,200**
Unencumbered Cash Balance Dec 31	6,363	14,027	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	99,728	133,900	135,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,200
		Tax Required	73,283
	Delinquent Comp Rate:	1.2%	894
		Amount of 2024 Ad Valorem Tax	74,177

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	350	693
Receipts:			
Ad Valorem Tax	25,350	33,313	xxxxxxxxxxxxxxxxxx
Delinquent Tax		350	
Motor Vehicle Tax		2,505	3,668
Recreational Vehicle Tax		31	50
16/20M Vehicle Tax		31	44
Commercial Vehicle Tax		95	300
Watercraft Tax		17	25
Rentral Excise tax		1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,000	-272
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,350**	**35,343**	**3,816**
Resources Available:	25,350	35,693	4,509
Expenditures:			
Appropriation	25,000	35,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,000**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	350	693	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	25,000	35,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	30,491
	Delinquent Comp Rate:	1.2%	372
		Amount of 2024 Ad Valorem Tax	30,863

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.2%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	180,248	257,791	350,651
Receipts:			
State of Kansas Gas Tax	111,700	107,860	107,770
County Transfers Gas		0	0
Reimbursements		20,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**111,700**	**127,860**	**107,770**
Resources Available:	**291,948**	**385,651**	**458,421**
Expenditures:			
Commodities	34,157	35,000	458,421
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**34,157**	**35,000**	**458,421**
Unencumbered Cash Balance Dec 31	257,791	350,651	0
2023/2024/2025 Budget Authority Amou	238,489	316,598	458,421

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,007	2,367	15,367
Receipts:			
Land Rental	10,100	15,000	15,000
Fuel Sales	16,942	25,000	25,000
Transfers In From General	40,000	70,000	127,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**67,042**	**110,000**	**167,500**
Resources Available:	**95,049**	**112,367**	**182,867**
Expenditures:			
Contractual Services	34,026	37,000	140,500
Commodities	58,656	60,000	42,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**92,682**	**97,000**	**182,500**
Unencumbered Cash Balance Dec 31	2,367	15,367	367
2023/2024/2025 Budget Authority Amou	166,343	144,390	182,500

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Connecting Link**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	149,836	184,374	194,374
Receipts:			
Connecting Link Distributions	48,780	50,000	60,000
Intergovernmental			945,626
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,780**	**50,000**	**1,005,626**
Resources Available:	**198,616**	**234,374**	**1,200,000**
Expenditures:			
Capital Outlay	14,242	40,000	1,200,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,242**	**40,000**	**1,200,000**
Unencumbered Cash Balance Dec 31	184,374	194,374	0
2023/2024/2025 Budget Authority Amount:	842,073	1,669,836	1,200,000

Adopted Budget **Special Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,791	29,791	29,791
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**29,791**	**29,791**	**29,791**
Expenditures:			
Capital Outlay			29,791
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**29,791**
Unencumbered Cash Balance Dec 31	29,791	29,791	0
2023/2024/2025 Budget Authority Amount:	29,791	29,791	29,791

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park & Rec**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,078	16,379	17,691
Receipts:			
Local Alcohol Tax	11,338	13,312	11,433
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**11,338**	**13,312**	**11,433**
Resources Available:	**28,416**	**29,691**	**29,124**
Expenditures:			
Appropriations	12,037	12,000	29,124
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**12,037**	**12,000**	**29,124**
Unencumbered Cash Balance Dec 31	16,379	17,691	0
2023/2024/2025 Budget Authority Amou	16,558	24,761	29,124

Adopted Budget **Wastewater**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	88,046	150,933	86,968
Receipts:			
Wastewater Collections	531,423	520,000	525,000
Revolving Loan Collections	72,000	72,000	72,000
Reimbursements	125	1,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**603,548**	**593,000**	**597,000**
Resources Available:	**691,594**	**743,933**	**683,968**
Expenditures:			
Salaries	161,042	168,000	180,000
Employee Benefits & Taxes	136,943	154,000	158,500
Commodities	108,124	114,000	120,000
Contractual	63,282	73,500	73,500
Debt Service	71,270	71,292	71,294
Capital Outlay		76,173	80,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**540,661**	**656,965**	**683,294**
Unencumbered Cash Balance Dec 31	150,933	86,968	674
2023/2024/2025 Budget Authority Amou	636,706	656,965	683,294

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste/Recycling**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	300,523	267,359	224,061
Receipts:			
Collections	260,412	265,000	275,000
Equipment Replacement	18,000	18,000	18,000
Interest on Idle Funds			
Miscellaneous	115		
Does miscellaneous exceed 10% Total R			
Total Receipts	**278,527**	**283,000**	**293,000**
Resources Available:	**579,050**	**550,359**	**517,061**
Expenditures:			
Salaries	118,649	123,924	138,000
Employee Benefits & Taxes	89,905	102,174	108,750
Commodities	23,904	27,000	37,000
Contractual	74,462	70,200	80,200
Capital Outlay	4,771	3,000	153,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**311,691**	**326,298**	**516,950**
Unencumbered Cash Balance Dec 31	267,359	224,061	111
2023/2024/2025 Budget Authority Amou	475,709	527,499	516,950

Adopted Budget **Street Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	230,737	283,686	433,686
Receipts:			
Sales Tax	611,151	750,000	700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**611,151**	**750,000**	**700,000**
Resources Available:	**841,888**	**1,033,686**	**1,133,686**
Expenditures:			
Capital Outlay	558,202	600,000	1,133,686
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**558,202**	**600,000**	**1,133,686**
Unencumbered Cash Balance Dec 31	283,686	433,686	0
2023/2024/2025 Budget Authority Amou	910,709	1,130,737	1,133,686

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pool Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	923,359	1,172,680	1,494,030
Receipts:			
Sales Tax	611,152	750,000	700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**611,152**	**750,000**	**700,000**
Resources Available:	**1,534,511**	**1,922,680**	**2,194,030**
Expenditures:			
Lease Payment to PBC			
Principal	260,000	270,000	280,000
Interest	66,450	58,650	50,550
Contractual Services	35,381	100,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**361,831**	**428,650**	**430,550**
Unencumbered Cash Balance Dec 31	1,172,680	1,494,030	1,763,480
2023/2024/2025 Budget Authority Amou	426,450	428,650	430,550

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amou	0	0	0

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric System**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,178,134	4,169,392	3,669,392
Receipts:			
Sale of Electricity	6,631,126	9,950,000	10,000,000
Penalties	47,695	75,000	75,000
Sales Tax	212,752	400,000	400,000
Street Lighting	104,981	120,000	112,000
TC Debt Service Collections	247,594	270,500	270,500
Service to Water Dept	123,118	200,000	180,000
TC Franchise Fee		90,000	100,000
FSA		85,000	60,000
Interest on Idle Funds	112,657	95,000	125,000
Miscellaneous	23,263	150,000	150,000
Does miscellaneous exceed 10% Total Re			
Total Receipts	**7,503,186**	**11,435,500**	**11,472,500**
Resources Available:	**10,681,320**	**15,604,892**	**15,141,892**
Expenditures:			
Production	4,086,713	7,745,000	8,145,000
Transmission & Distribution	721,157	910,000	950,000
Commercial & General	899,787	1,400,000	1,470,000
Capital Outlay	185,972	750,000	750,000
Debt Service	270,103	270,500	270,500
Transfer to General Fund	137,211	285,000	260,000
Sales Tax	210,985	400,000	400,000
FSA		85,000	60,000
TC Franchise Fee		90,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**6,511,928**	**11,935,500**	**12,305,500**
Unencumbered Cash Balance Dec 31	4,169,392	3,669,392	2,836,392
2023/2024/2025 Budget Authority Amoun	11,500,500	11,935,500	12,305,500

CPA Summary

City of Clay Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water System**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,541,851	1,556,855	1,521,855
Receipts:			
Sales of Water	1,734,613	2,765,000	2,765,000
Water Tower Rental		7,500	8,000
Fire Hydrant Rental	9,612	10,500	10,500
Wastewater Collections	648,322	641,000	740,000
Refuse Collections	290,117	315,000	315,000
Service Charges	62,532	25,000	25,000
Park Improvement		150,000	150,000
Transfer Service Fee	51,590	40,000	
FSA		40,000	30,000
Interest on Idle Funds	50,597	45,000	70,000
Miscellaneous	26,507	75,000	75,000
Does miscellaneous exceed 10% Total Re			
Total Receipts	**2,873,890**	**4,114,000**	**4,188,500**
Resources Available:	**4,415,741**	**5,670,855**	**5,710,355**
Expenditures:			
Production	388,964	465,000	565,000
Transmission & Distribution	429,594	645,000	650,000
Commercial & General	418,768	740,000	738,000
Capital Outlay	100,730	600,000	600,000
Debt Service	560,934	610,000	585,000
Transfer to General Fund	59,598	75,000	65,000
Wastewater Collections	600,273	641,000	740,000
Refuse Collections	278,412	315,000	315,000
Sales Tax	21,613	18,000	20,000
FSA		40,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**2,858,886**	**4,149,000**	**4,303,000**
Unencumbered Cash Balance Dec 31	1,556,855	1,521,855	1,407,355
2023/2024/2025 Budget Authority Amour	3,961,000	4,149,000	4,303,000

CPA Summary

City of Clay Center

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA		**Street Blgd Mach & Equi**		**Pool CIP**		**Airport Repair**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	513,871	Cash Balance Jan 1	648,110	Cash Balance Jan 1	37,928	Cash Balance Jan 1	-44,973	Cash Balance Jan 1		1,154,936
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Sale of Equipment	30	Contributions	6,000	Intergov	54,239			
		Donations	19,650			Transfer In	40,000			
		Misc	4,043							
		Transfer In	291,570							
Total Receipts	0	Total Receipts	315,293	Total Receipts	6,000	Total Receipts	94,239	Total Receipts	0	415,532
Resources Available:	513,871	Resources Available:	963,403	Resources Available:	43,928	Resources Available:	49,266	Resources Available:	0	1,570,468
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	138,871	Capital Outlay	67,146	Contractual Services		Contractual	26,153			
Capital Outlay	375,000	Commodities	77,749							
Total Expenditures	513,871	Total Expenditures	144,895	Total Expenditures	0	Total Expenditures	26,153	Total Expenditures	0	684,919
Cash Balance Dec 31	0	Cash Balance Dec 31	818,508	Cash Balance Dec 31	43,928	Cash Balance Dec 31	23,113	Cash Balance Dec 31	0	**885,549** **
										885,549 **

**Note: These two block figures should agree.

CPA Summary

City of Clay Center

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Perpetual Care				**Animal Shelter**		**Zoo Improvements**		**FSA**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	146,097	Cash Balance Jan 1		Cash Balance Jan 1	2,446	Cash Balance Jan 1	209,825	Cash Balance Jan 1	4,715	363,083
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Perp Care pmts	1,400			Donations		Donations & Sales	38,046	Int Income	12	
Total Receipts	1,400	Total Receipts	0	Total Receipts	0	Total Receipts	38,046	Total Receipts	12	39,458
Resources Available:	147,497	Resources Available:	0	Resources Available:	2,446	Resources Available:	247,871	Resources Available:	4,727	402,541
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Animal feed and care	2,446	Contractual Services				
						Transfers	51,590			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,446	Total Expenditures	51,590	Total Expenditures	0	54,036
Cash Balance Dec 31	147,497	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	196,281	Cash Balance Dec 31	4,727	**348,505** **
										348,505 **

**Note: These two block figures should agree.

CPA Summary

City of Clay Center

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Undercover Acct		**CDBG**		**BASE**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,590	Cash Balance Jan 1		Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		2,590
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Intergov	37,000					
Total Receipts	0	Total Receipts	0	Total Receipts	37,000	Total Receipts	0	Total Receipts	0	37,000
Resources Available:	2,590	Resources Available:	0	Resources Available:	37,000	Resources Available:	0	Resources Available:	0	39,590
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Contractual Services	104,829					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	104,829	Total Expenditures	0	Total Expenditures	0	104,829
Cash Balance Dec 31	2,590	Cash Balance Dec 31	0	Cash Balance Dec 31	-67,829	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**-65,239** **
					See Tab B					**-65,239** **

**Note: These two block figures should agree.

CPA Summary

City of Clay Center

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

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

**Note: The two bold yellow figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Clay Center

will meet on September 17, 2024 at 5:30 PM at 427 Court Street Clay Center KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Clay Center City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,920,405	56.619	4,723,450	54.895	5,170,807	1,856,900	50.076
Debt Service	101,300	2.455	98,750	2.372	151,200	103,764	2.798
Library	224,717	6.147	235,000	6.315	243,933	219,762	5.926
Industrial	25,000	0.689	35,000	0.973	35,000	30,863	0.832
Special Highway	34,157		35,000		458,421		
Airport	92,682		97,000		182,500		
Connecting Link	14,242		40,000		1,200,000		
Special Improvement					29,791		
Special Park & Rec	12,037		12,000		29,124		
Wastewater	540,661		656,965		683,294		
Solid Waste/Recycling	311,691		326,298		516,950		
Street Sales Tax	558,202		600,000		1,133,686		
Pool Sales Tax	361,831		428,650		430,550		
Electric System	6,511,928		11,935,500		12,305,500		
Water System	2,858,886		4,149,000		4,303,000		
Non-Budgeted Funds-A	684,919						
Non-Budgeted Funds-B	54,036						
Non-Budgeted Funds-C	104,829						
Totals for City	16,411,523	65.910	23,372,613	64.555	26,873,756	2,211,289	59.632
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*59.632*
Recreation	80,479	0.997	112,100	1.997	135,200	74,177	2.000
Totals Includes Recreation	16,492,002	66.907	23,484,713	66.552	27,008,956	2,285,466	61.632
Less: Transfers	371,570		575,000		662,500		
Net Expenditure	16,120,432		22,909,713		26,346,456		
Total Tax Levied	2,159,317		2,211,289		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,762,377		34,255,696		37,081,369		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	6,315,000	5,750,000	5,180,000
Revenue Bonds	0	0	0
Other	392,714	331,539	268,629
Lease Purchase Principal	3,904,913	3,590,678	6,593,945
Total	10,612,627	9,672,217	12,042,574

*Tax rates are expressed in mills

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

Amelia Blackwood

City Official Title: City Clerk

City of Clay Center 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,840,314	49.629	16,386
Debt Service	102,836	2.773	916
Library	217,799	5.874	1,939
Industrial	30,588	0.825	272
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	74,177	2.000	660
TOTAL	2,265,714	59.101	19,513

2024 July 1 Valuation: 37,081,369

Valuation Factor: 37,081.369

Neighborhood Revitalization Subj to Rebate: 330,169

Neighborhood Revitalization factor: 330.169

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

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, Hayden Lipsky, 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. 23, 2024

Notice ID: 6hRQ8T2HjlAvb7B8ZU4I
Publisher ID: D1159
Notice Name: City RNR/Budget Hearing Notice

PUBLICATION FEE: $115.57

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.

Hayden Lipsky
Agent

VERIFICATION

State of Pennsylvania
County of Lancaster

Executed on 07/25/2024

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Nicole Burkholder
Notary Public
Notarized remotely online using communication technology via Proof.

(Published in The Clay Center Dispatch on Tuesday, July 23, 2024.)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
City of Clay Center
will meet on September 17, 2024 at 5:30 PM at 427 Court Street Clay Center KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Clay Center City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,920,405	56.619	4,723,450	54.895	5,170,807	1,856,900	50.076
Debt Service	101,300	2.455	98,750	2.372	151,200	103,764	2.798
Library	224,717	6.147	235,000	6.315	243,933	219,762	5.926
Industrial	25,000	0.689	35,000	0.973	35,000	30,863	0.832
Special Highway	34,157		35,000		458,421		
Airport	92,682		97,000		182,500		
Connecting Link	14,242		40,000		1,200,000		
Special Improvement					29,791		
Special Park & Rec	12,037		12,000		29,124		
Wastewater	540,661		656,965		683,294		
Solid Waste/Recycling	311,691		326,298		516,950		
Street Sales Tax	558,202		600,000		1,133,686		
Pool Sales Tax	361,831		428,650		430,550		
Electric System	6,511,928		11,935,500		12,305,500		
Water System	2,858,886		4,149,000		4,303,000		
Non-Budgeted Funds-A	684,919						
Non-Budgeted Funds-B	54,036						
Non-Budgeted Funds-C	104,829						
Totals for City	16,411,523	65.910	23,372,613	64.555	26,873,756	2,211,289	59.632
					City Revenue Neutral Rate (excluding Recreation Commission) **		*59.632*
Recreation	80,479	0.997	112,100	1.997	135,200	74,177	2.000
Totals Includes Recreation	16,492,002	66.907	23,484,713	66.552	27,008,956	2,285,466	61.632
Less: Transfers	371,570		575,000		662,500		
Net Expenditure	16,120,432		22,909,713		26,346,456		
Total Tax Levied	2,159,317		2,211,289		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	32,762,377		34,255,696		37,081,369		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	6,315,000	5,750,000	5,180,000
Revenue Bonds	0	0	0
Other	392,714	331,539	268,629
Lease Purchase Principal	3,904,913	3,590,678	6,593,945
Total	10,612,627	9,672,217	12,042,574

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

Amelia Blackwood
City Official Title: City Clerk

Page No. 21

D1159

Clay Center Kansas

CENTERED AROUND COMMUNITY

CITY OF CLAY CENTER
427 COURT STREET, P.O. BOX 117
CLAY CENTER, KANSAS 67432-0117

STATE OF KANSAS,)
: SS **CERTIFICATE**
COUNTY OF CLAY,)

I, the undersigned, City Clerk of the City of Clay Center, Kansas, do hereby certify that the subsequent documents are a true copy of Proof of Website Publication for the 2025 Revenue Neutral Rate Hearing and Budget Hearing to be held on September 17, 2024 at 5:30 p.m. at City Hall, 427 Court Street, Clay Center, Kansas 67432.

DATED this 17th day of July, 2024.

Amelia Blackwood

Amelia Blackwood, City Clerk

CITY OF CLAY CENTER Seal KANSAS

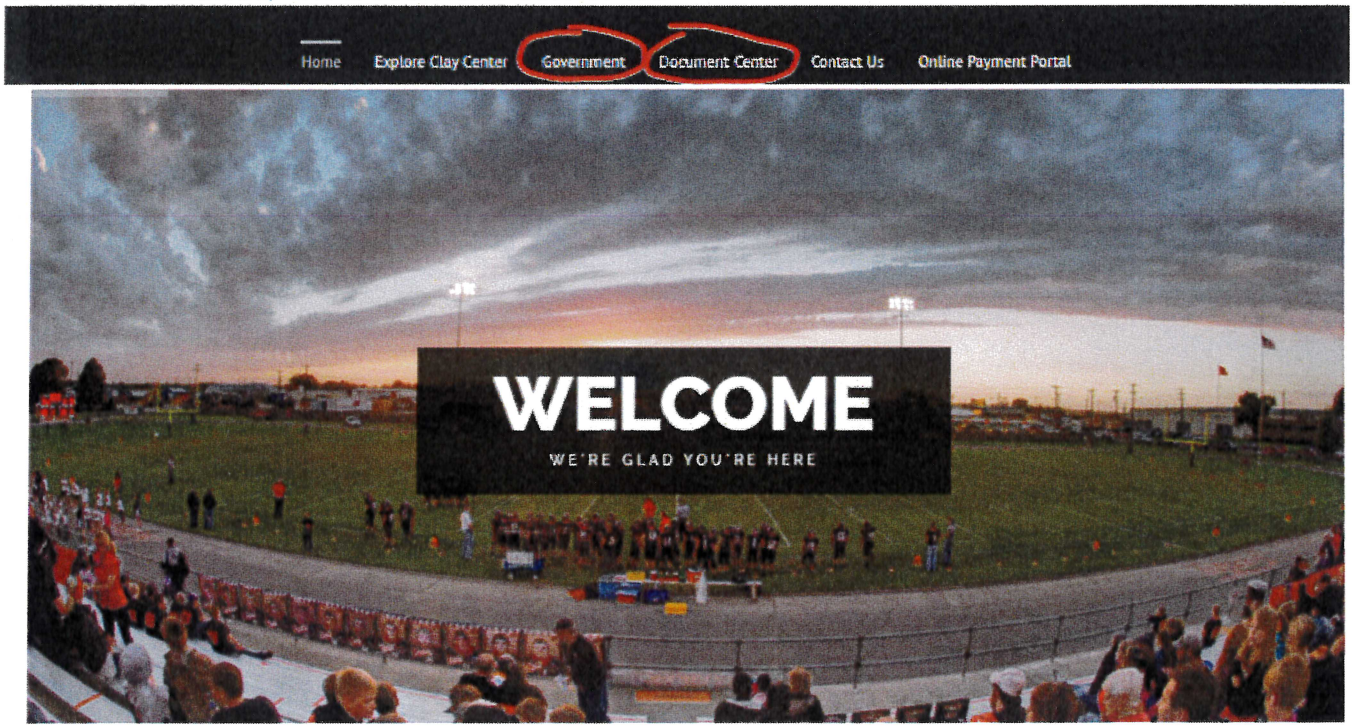
Amelia Blackwood

om: Shaley Johnson <sjohnson@twinvalley.com>
Sent: Wednesday, July 17, 2024 3:21 PM
To: Amelia Blackwood
Subject: RE: Budget Notices

This is complete. Let me know if anything needs changed based on the requirements you have!

This information is filed under the document type "Legal Notices & Publications" and can be found from the home page in three different places:

1. linked on home page
2. in the menu under both the Government tab
3. in the menu under the Document Center tab



Welcome to Clay Center, "The City Beautiful"

Clay Center is the county seat of Clay County. It is located at the junction of U.S.-24 and K-15, an intersection where you'll find a strong and vibrant community featuring cultural events, an aquatic park, a city zoo, public library, beautiful golf courses, a municipal airport, retail and specialty stores. You'll find excitement everywhere you look.

LEGAL NOTICES & PUBLICATIONS

ANNOUNCEMENTS

Thanks,
Shaley

From: Amelia Blackwood <cityclerk@claycenterks.com>
Sent: Wednesday, July 17, 2024 11:14 AM
To: Shaley Johnson <sjohnson@twinvalley.com>

Subject: Budget Notices
Importance: High

****This email originated from outside of TVFC****

Shaley,

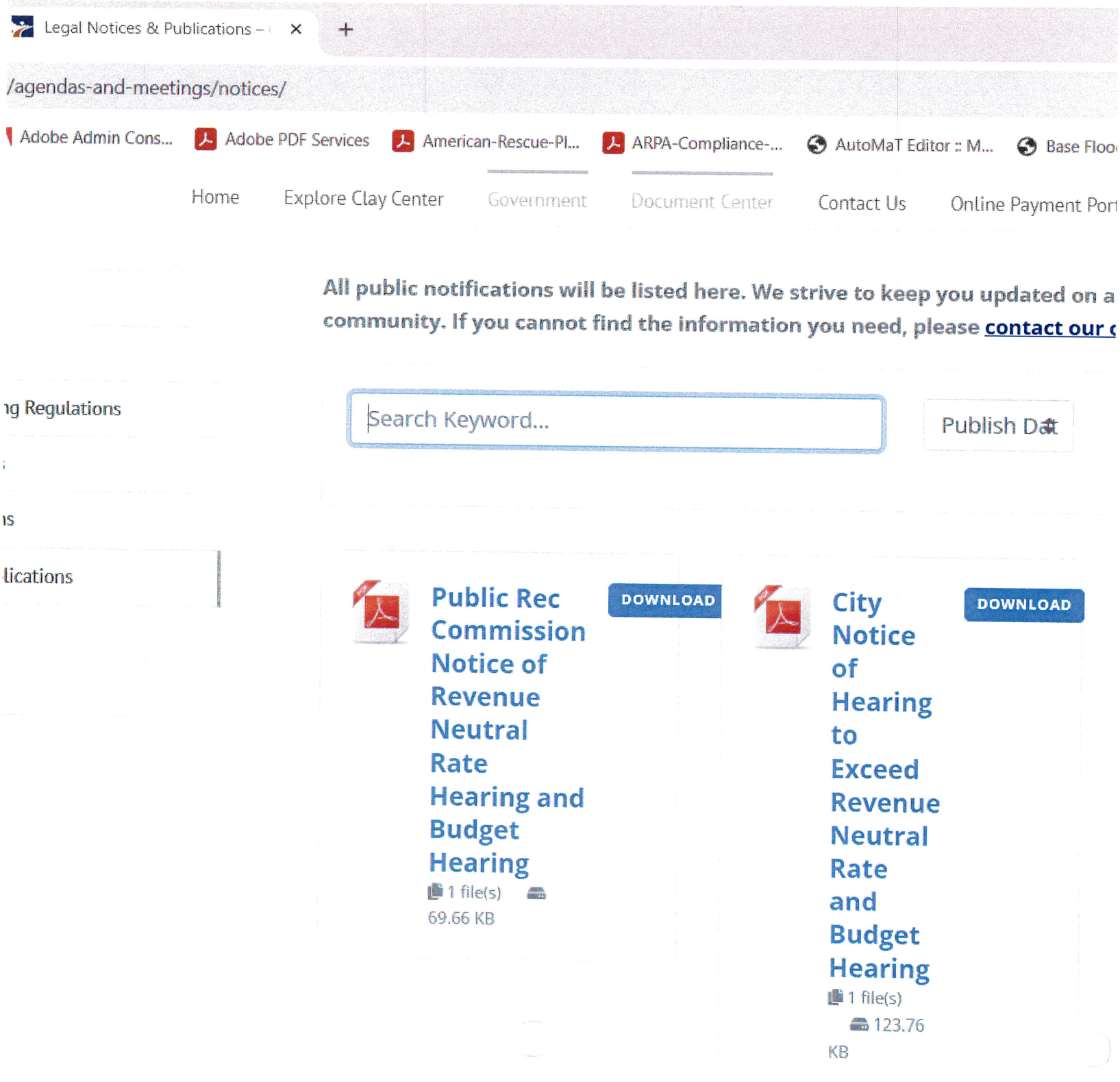
Attached are budget notices that are required by State Statute to be published on our website. Can you please post these as soon as you have the chance and let me know when it's complete- I'll have to print proof that they are posted. Let me know if you have any questions.

Thanks, I appreciate your help!! 😊

Amelia Blackwood, CMC
City Clerk

City of Clay Center
427 Court St-PO Box 117
Clay Center, KS 67432
785-632-5454 (Phone)
785-632-3943 (Fax)
www.cityofclaycenter.com

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Public Rec Commission Notice of Revenue Neutral Rate Hearing and Budget Hearing
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City Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing
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123.76 KB

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Clay Center

will meet on September 17, 2024 at 5:30 PM at 427 Court Street Clay Center KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Clay Center City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,920,405	56.619	4,723,450	54.895	5,170,807	1,856,900	50.076
Debt Service	101,300	2.455	98,750	2.372	151,200	103,764	2.798
Library	224,717	6.147	235,000	6.315	243,933	219,762	5.926
Industrial	25,000	0.689	35,000	0.973	35,000	30,863	0.832
Special Highway	34,157		35,000		458,421		
Airport	92,682		97,000		182,500		
Connecting Link	14,242		40,000		1,200,000		
Special Improvement					29,791		
Special Park & Rec	12,037		12,000		29,124		
Wastewater	540,661		656,965		683,294		
Solid Waste/Recycling	311,691		326,298		516,950		
Street Sales Tax	558,202		600,000		1,133,686		
Pool Sales Tax	361,831		428,650		430,550		
Electric System	6,511,928		11,935,500		12,305,500		
Water System	2,858,886		4,149,000		4,303,000		
Non-Budgeted Funds-A	684,919						
Non-Budgeted Funds-B	54,036						
Non-Budgeted Funds-C	104,829						
Totals for City	16,411,523	65.910	23,372,613	64.555	26,873,756	2,211,289	59.632
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*59.632*
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	2022	2023	2024
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Total	10,612,627	9,672,217	12,042,574

*Tax rates are expressed in mills

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

Amelia Blackwood

City Official Title: City Clerk

Before the Governing Body of the City of Clay Center, Kansas

RESOLUTION NO. 1669

A RESOLUTION OF THE CITY OF CLAY CENTER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Clay Center, Kansas was calculated as 59.632 mills by the Clay County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 17, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CLAY CENTER, KANSAS THAT:

> The City of Clay Center, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 59.632 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.

PASSED BY THE COUNCIL AND APPROVED BY THE MAYOR ON SEPTEMBER 17, 2024.

James R. Thatcher, Mayor

Attest:

Amelia Blackwood, City Clerk
(SEAL)

CITY OF CLAY CENTER Seal KANSAS

Roll Call Vote

City of Clay Center
Hearing to Exceed Revenue Neutral Rate: September 17, 2024
Resolution No. 1669

Governing Body Member	Yes	No	No Vote
Elton Hess	X		
Theresa Charbonneau	X		
Phil Kasper	X		
Glenn Hoover	X		
Daton Hess	X		
Mike Schultze	X		
Karla Sweet	X		
Mike Peerson	X		
Total	**8**		

Attested:

Amelia Blackwood

Amelia Blackwood, City Clerk

CITY OF CLAY CENTER Seal KANSAS

Clay Center Kansas

CENTERED AROUND COMMUNITY

CITY OF CLAY CENTER
427 COURT STREET, P.O. BOX 117
CLAY CENTER, KANSAS 67432-0117

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CLAY CENTER, KANSAS 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 59.632. The date of our hearing is Tuesday, September 17, 2024 at 5:30 p.m. and will be held at City Hall, 427 Court Street, Clay Center, Kansas.

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

WITNESS my hand and official seal on Wednesday, July 17, 2024.

Amelia Blackwood

Amelia Blackwood, City Clerk

CITY OF CLAY CENTER (Seal) Seal KANSAS