State of Kansas
City

2026

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
City of Corning
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 MVT, RVT, and 16/20M Veh Tax		2			
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	202,511	58,544	26.217
Debt Service	10-113	8			
Library	12-1220	8	5,352	4,265	1.910
Special Highway		9	22,474		
Water		9	48,231		
Sewer		10	17,627		
Trash		10	16,700		
Special Parks & Recreation		11	5,007		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	317,902	62,809	28.127
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					2,233,101
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	28.128
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: 12/31 2025

Mary Kay Schultejans
County Clerk

Governing Body

City of Corning

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	58,544	7,661	224	296	1,759	106
Debt Service						
Library	4,265	558	16	22	128	8
TOTAL	62,809	8,219	240	318	1,887	114

County Treas Motor Vehicle Estimate 8,219

County Treas Recreational Vehicle Estimate 240

County Treas 16/20M Vehicle Estimate 318

County Treas Commercial Vehicle Tax Estimate 1,887

County Treas Watercraft Tax Estimate 114

Motor Vehicle Factor 0.13086

Recreational Vehicle Factor 0.00382

16/20 Vehicle Factor 0.00506

Commercial Vehicle Factor 0.03004

Watercraft Factor 0.00182

City of Corning 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
General	Water	20,000	-	-	12-1,118
	Totals	20,000	0	0	
	Adjustments*				
	Adjusted Totals	20,000	0	0	

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

City of Corning

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:											
Series 2015 A	1/30/2015	10/1/2035	3.40	450,000	284,000	Apr		4,828		4,454	
						Oct	Oct	4,828	22,000	4,454	22,000
Total G.O. Bonds					**284,000**			**9,656**	**22,000**	**8,908**	**22,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**284,000**			**9,656**	**22,000**	**8,908**	**22,000**

City of Corning

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.**

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

Budgeted Year: 2026

Library found in: City of Corning
Nemaha 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 2025	Proposed Year 2026
Ad Valorem Tax	$4,265	$4,265
Delinquent Tax	$0	$0
Motor Vehicle Tax	$540	$558
Recreational Vehicle Tax	$19	$16
16/20M Vehicle Tax	$24	$22
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,848	$4,861
Difference in Total Taxes:	$13	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,040,744	$2,233,100
Did Assessed Valuation Decrease?	No	
Levy Rate		1.910
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Corning 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	191,480	153,984	86,957
Receipts:			
Ad Valorem Tax	66,414	58,544	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		7,412	7,661
Recreational Vehicle Tax		256	224
16/20M Vehicle Tax		331	296
Commercial Vehicle Tax		2,325	1,759
Watercraft Tax		141	106
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor (1/2)	5,235	114	114
Compensating Use Tax	7,539	7,800	7,800
Local Sales Tax	22,794	22,750	22,750
Franchise Tax	6,830	7,200	7,200
Donations	555	0	0
Fees		600	600
Rent	6,695	10,000	10,000
Utility Reimbursement	61		
Reimbursements	1,647	700	700
Insurance Refunds/Proceeds	1,280	1,100	1,100
Patronage Dividends			
EMC Dividends	742		
Interest on Idle Funds	15,891	700	700
Neighborhood Revitalization Rebate		-4,000	-4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**135,683**	**115,973**	**57,010**
Resources Available:	**327,163**	**269,957**	**143,967**
Expenditures:			
Salaries & Wages	3,878	6,000	6,000
Employee Benefits	2,059	500	500
Fee & Licenses	13,178	8,000	8,000
Fuel & Oil	1,839	2,500	2,500
Insurance	10,370	13,000	14,000
Repairs	15,846	15,000	15,000
Office Supplies	537		
Supplies	16,570	12,000	12,000
Utilities	13,096	15,000	15,000
Streets-Chip & Seal	25,000	25,000	25,000
Streets-Improvements	50,000	20,000	20,000
New Equipment			
Capital Outlay		20,000	33,511
Contract Labor	795	6,000	6,000
Playground			
Lagoon Improvements		40,000	40,000
Transfer to Water	20,000		
Water Meter Replacement			5,000
Miscellaneous	11		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**173,179**	**183,000**	**202,511**
Unencumbered Cash Balance Dec 31	153,984	86,957	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	239,580	216,630	202,511
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	202,511
		Tax Required	58,544
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	58,544

CPA Summary

City of Coming 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	253	778	655
Receipts:			
Ad Valorem Tax	4,725	4,265	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		540	558
Recreational Vehicle Tax		19	16
16/20M Vehicle Tax		24	22
Commercial Vehicle Tax		169	128
Watercraft Tax		10	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-300	-300
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,725**	**4,727**	**432**
Resources Available:	**4,978**	**5,505**	**1,087**
Expenditures:			
Appropriations to Library Board	4,200	4,850	4,900
Miscellaneous			452
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,200**	**4,850**	**5,352**
Unencumbered Cash Balance Dec 31	778	655	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	4,750	4,850	5,352
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,352
		Tax Required	4,265
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,265

Qualifies for :

CPA Summary

City of Corning 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	8,861	14,574	18,024
Receipts:			
State of Kansas Gas Tax	5,761	4,450	4,450
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,761**	**4,450**	**4,450**
Resources Available:	**14,622**	**19,024**	**22,474**
Expenditures:			
Street Repair and Maint	48	1,000	22,474
Snow Pusher			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48**	**1,000**	**22,474**
Unencumbered Cash Balance Dec 31	14,574	18,024	0
2024/2025/2026 Budget Authority Amount	8,241	16,741	22,474

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-22,512	-4,634	74
Receipts:			
Charges to Customers	44,689	52,000	52,000
Sales Tax Payable	358	500	500
New Meter Fees	2,036		
Transfer from General	20,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**67,083**	**52,500**	**52,500**
Resources Available:	**44,571**	**47,866**	**52,574**
Expenditures:			
Salaries & Wages	5,640	5,700	5,700
Employee Benefits			
Utilities	14,057	13,000	13,000
Fees & Licenses	3,623	3,800	3,800
Supplies	1,475	1,000	2,000
Sales Taxes		550	550
Repairs & Maintenance	40		
Bond Payments (3/4)	24,370	23,742	23,181
Transfer to General			
New Building			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,205**	**47,792**	**48,231**
Unencumbered Cash Balance Dec 31	-4,634	74	4,343
2024/2025/2026 Budget Authority Amount	57,461	52,890	48,231

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CPA Summary

City of Corning 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,721	6,323	5,509
Receipts:			
Charges to Customers	15,157	17,000	17,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,157**	**17,000**	**17,000**
Resources Available:	**18,878**	**23,323**	**22,509**
Expenditures:			
Salaries & Wages	2,920	2,800	2,800
Employee Benefits			
New Equipment			
Fees & Licenses	293	100	100
Supplies		500	500
Utilities	1,431	1,500	1,500
Repairs & Maintenance	911	5,000	5,000
Bond Payment (1/4)	7,000	7,914	7,727
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,555**	**17,814**	**17,627**
Unencumbered Cash Balance Dec 31	6,323	5,509	4,882
2024/2025/2026 Budget Authority Amoun	17,263	23,804	17,627

Adopted Budget **Trash**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	814	744	1,044
Receipts:			
Charges to Customers	16,580	17,000	17,000
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,580**	**17,000**	**17,000**
Resources Available:	**17,394**	**17,744**	**18,044**
Expenditures:			
Contract	16,650	16,700	16,700
Supplies			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,650**	**16,700**	**16,700**
Unencumbered Cash Balance Dec 31	744	1,044	1,344
2024/2025/2026 Budget Authority Amoun	15,000	18,114	16,700

See Tab A

CPA Summary

City of Corning 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-116	4,724	4,893
Receipts:			
Local Alcholic Liquor Tax (1/2)	5,235	283	114
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,235**	**283**	**114**
Resources Available:	**5,119**	**5,007**	**5,007**
Expenditures:			
Repairs & Maintenance	155		
Contract Labor	240	114	5,007
Supplies			
New Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**395**	**114**	**5,007**
Unencumbered Cash Balance Dec 31	4,724	4,893	0
2024/2025/2026 Budget Authority Amount	283	114	5,007

See Tab A

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

City of Corning

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:		
Corning Days		**Wind Energy**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,157	Cash Balance Jan 1	335,538	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1	0	339,695
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Events		Nex Era								
Donations										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	4,157	Resources Available:	335,538	Resources Available:	0	Resources Available:	0	Resources Available:	0	339,695
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fees										
New Construction		NexEra								
TR to Playground		Roof								
Supplies										
Misc.										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	4,157	Cash Balance Dec 31	335,538	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	339,695 **
										339,695 **

** Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Corning
will meet on July 16, 2025 at 7:00 PM at Corning Community Center, 6221 Fifth St. 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 Diane Haverkamp's residence and will be available at this hearing.

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	Estimate Tax Rate*
General	173,179	35.780	183,000	30.778	202,511	58,544	26.216
Library	4,200	2.333	4,850		5,352	4,265	1.910
Special Highway	48		1,000		22,474		
Water	49,205		47,792		48,231		
Sewer	12,555		17,814		17,627		
Trash	16,650		16,700		16,700		
Special Parks & Recreation	395		114		5,007		
Reserves							
Totals	256,232	38.113	271,270	30.778	317,902	62,809	28.126
						*Revenue Neutral Rate***	*28.128*
Less: Transfers	20,000		0		0		
Net Expenditure	236,232		271,270		317,902		
Total Tax Levied	63,161		62,809		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,647,921		2,040,744		2,233,100		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	345,000	325,000	284,000
Lease Purchase Principal	0	0	0
Total	345,000	325,000	284,000

*Tax rates are expressed in mills

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

Bethany Sheley
City Official Title: Treasurer

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant i
printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which
county, and which has been admitted to the mails as second class matter in said county and whic
at least weekly (50) times a year for more than five (5) years prior to the first publication of the N
A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date June 25
Second insertion thereof in the issue thereof date _____
Third insertion thereof in the issue thereof date _____

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nem
Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 71.25
Subscribed to in my presence and sworn to before me by said Pamela Deters Pam D
This 25 day of June, 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2025

_____

NOTICE OF BUDGET HEARING

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City of Corning
will meet on July 16, 2025 at 7:00 PM at Corning Community Center, 6221 Fifth St. 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.
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	173,179	35.780	183,000	30.778	202,511	58,544	26.216
Library	4,200	2.333	4,850		5,352	4,265	1.910
Special Highway	48		1,000		22,474		
Water	49,205		47,792		48,231		
Sewer	12,555		17,814		17,627		
Trash	16,650		16,700		16,700		
Special Parks & Recreation	395		114		5,007		
Reserves							
Totals	256,232	38.113	271,270	30.778	317,902	62,809	28.126
					*Revenue Neutral Rate***		*28.128*
Less: Transfers	20,000		0		0		
Net Expenditure	236,232		271,270		317,902		
Total Tax Levied	63,161		62,809		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,647,921		2,040,744		2,233,100		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	345,000	325,000	284,000
Lease Purchase Principal	0	0	0
Total	345,000	325,000	284,000

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

Bethany Sheley
City Official Title: Treasurer