State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	216,630	58,542	28.687
Debt Service	10-113	8			
Library	12-1220	8	4,850	4,267	2.091
Special Highway		9	16,741		
Water		9	52,890		
Sewer		10	23,804		
Trash		10	18,114		
Special Parks & Recreation		11	114		
		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	333,143	62,809	30.778
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					2,040,744
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 30.787

Assisted by:
Carolyn Brock

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

Date Attested: 12/31 2024

Mary Kay Schultejans
County Clerk

Governing Body

City of Corning

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	58,544	7,412	256	331	2,325	141
Debt Service						
Library	4,265	540	19	24	169	10
TOTAL	62,809	7,952	275	355	2,494	151

County Treas Motor Vehicle Estimate 7,952

County Treas Recreational Vehicle Estimate 275

County Treas 16/20M Vehicle Estimate 355

County Treas Commercial Vehicle Tax Estimate 2,494

County Treas Watercraft Tax Estimate 151

Motor Vehicle Factor 0.12661

Recreational Vehicle Factor 0.00438

16/20 Vehicle Factor 0.00565

Commercial Vehicle Factor 0.03971

Watercraft Factor 0.00240

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

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

State of Kansas
City

City of Corning

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015 A	1/30/2015	10/1/2035	3.40	450,000	305,000	Apr		5,185		4,828	
						Oct	Oct	5,185	21,000	4,828	22,000
Total G.O. Bonds					**305,000**			**10,370**	**21,000**	**9,656**	**22,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**305,000**			**10,370**	**21,000**	**9,656**	**22,000**

City of Corning

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
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: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$4,265	$4,267
Delinquent Tax	$0	$0
Motor Vehicle Tax	$522	$540
Recreational Vehicle Tax	$14	$19
16/20M Vehicle Tax	$31	$24
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,832	$4,850
Difference in Total Taxes:	$18	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,890,061	$2,040,743
Did Assessed Valuation Decrease?	No	
Levy Rate	2.257	2.091
Difference in Levy Rate:	(0.166)	
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 seek assistance from the State Library.

City of Corning 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	138,489	191,480	100,659
Receipts:			
Ad Valorem Tax	58,486	58,544	xxxxxxxxxxxxxxx
Delinquent Tax	706		
Motor Vehicle Tax	8,889	7,328	7,412
Recreational Vehicle Tax	263	199	256
16/20M Vehicle Tax	458	432	331
Commercial Vehicle Tax	2,565	1,118	2,325
Watercraft Tax	0	83	141
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor (1/2)	186	283	114
Compensating Use Tax	7,632	7,830	7,800
Local Sales Tax	23,775	22,007	22,750
Franchise Tax	6,120	7,230	7,200
Donations	25,000	0	0
Fees		600	600
Rent	6,090	9,000	10,000
Utility Reimbursement			
Reimbursements	61	775	700
Insurance Proceeds	1,160	1,100	1,100
Patronage Dividends	38		
Interest on Idle Funds	390	700	700
Neighborhood Revitalization Rebate	-6,547	-4,000	-4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**135,272**	**113,229**	**57,429**
Resources Available:	**273,761**	**304,709**	**158,088**
Expenditures:			
Salaries & Wages	3,909	6,000	6,000
Employee Benefits		500	500
Fee & Licenses	7,853	8,000	8,000
Fuel & Oil	2,501	2,500	2,500
Insurance	8,312	10,000	12,000
Repairs	42,735	15,000	15,000
Supplies	4,196	12,000	12,000
Utilities	12,235	15,000	15,000
Streets-Chip & Seal		25,000	25,000
Streets-Improvements		75,000	20,000
New Equipment			
Capital Outlay		10,000	54,630
Contract Labor	540	5,050	6,000
Playground			
Lagoon Improvements			40,000
Transfer to Water		20,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**82,281**	**204,050**	**216,630**
Unencumbered Cash Balance Dec 31	191,480	100,659	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	166,176	239,580	216,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	216,630
		Tax Required	58,542
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**58,542**

CPA Summary

City of Corning 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	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	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32	253	121
Receipts:			
Ad Valorem Tax	4,249	4,265	xxxxxxxxxxxxxxxx
Delinquent Tax	45		
Motor Vehicle Tax	313	522	540
Recreational Vehicle Tax	19	14	19
16/20M Vehicle Tax	30	31	24
Commercial Vehicle Tax	166	80	169
Watercraft Tax		6	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-401	-300	-300
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,421**	**4,618**	**462**
Resources Available:	**4,453**	**4,871**	**583**
Expenditures:			
Appropriations to Library Board	4,200	4,750	4,850
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,200**	**4,750**	**4,850**
Unencumbered Cash Balance Dec 31	253	121	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	4,690	4,750	4,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,850
		Tax Required	4,267
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,267

Qualifies for

CPA Summary

City of Corning 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	4,653	8,861	12,301
Receipts:			
State of Kansas Gas Tax	5,760	4,440	4,440
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,760**	**4,440**	**4,440**
Resources Available:	**10,413**	**13,301**	**16,741**
Expenditures:			
Street Repair and Maint	1,552	1,000	16,741
Snow Pusher			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,552**	**1,000**	**16,741**
Unencumbered Cash Balance Dec 31	8,861	12,301	0
2023/2024/2025 Budget Authority Amount	5,322	8,241	16,741

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,273	-22,512	391
Receipts:			
Charges to Customers	50,094	52,000	52,000
Sales Tax Payable	404	500	500
New Meter Fees			
Transfer from General		20,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**50,498**	**72,500**	**52,500**
Resources Available:	**53,771**	**49,988**	**52,891**
Expenditures:			
Salaries & Wages	5,625	5,700	5,700
Employee Benefits			
Utilities	14,375	12,000	13,000
Fees & Licenses	3,672	3,850	3,800
Supplies	671	2,000	2,000
Sales Taxes	414	520	550
Repairs & Maintenance	27,935	2,000	4,098
Bond Payments (3/4)	23,591	23,528	23,742
Transfer to General			
New Building			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**76,283**	**49,598**	**52,890**
Unencumbered Cash Balance Dec 31	-22,512	391	0
2023/2024/2025 Budget Authority Amount	48,813	57,461	52,890

See Tab A

CPA Summary

City of Corning 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-190	3,721	6,804
Receipts:			
Charges to Customers	15,623	15,900	17,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,623**	**15,900**	**17,000**
Resources Available:	**15,433**	**19,621**	**23,804**
Expenditures:			
Salaries & Wages	2,675	2,400	2,800
Employee Benefits			
New Equipment			
Fees & Licenses	1	100	100
Supplies		100	500
Utilities	1,227	1,375	1,500
Repairs & Maintenance	350	1,000	10,990
Bond Payment (1/4)	7,459	7,843	7,914
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,712**	**12,818**	**23,804**
Unencumbered Cash Balance Dec 31	3,721	6,804	0
2023/2024/2025 Budget Authority Amoun	14,948	17,263	23,804

See Tab E

Adopted Budget **Trash**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,897	814	1,114
Receipts:			
Charges to Customers	16,736	16,800	17,000
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,736**	**16,800**	**17,000**
Resources Available:	**18,633**	**17,614**	**18,114**
Expenditures:			
Contract	17,819	16,500	16,700
Supplies			1,414
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**17,819**	**16,500**	**18,114**
Unencumbered Cash Balance Dec 31	814	1,114	0
2023/2024/2025 Budget Authority Amoun	17,175	15,000	18,114

See Tab A **See Tab C**

CPA Summary

City of Corning 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	100	-116	0
Receipts:			
Local Alcholic Liquor Tax (1/2)	201	283	114
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**201**	**283**	**114**
Resources Available:	**301**	**167**	**114**
Expenditures:			
Repairs & Maintenance	177	43	
Contract Labor	240	124	114
Supplies			
New Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**417**	**167**	**114**
Unencumbered Cash Balance Dec 31	-116	0	0
2023/2024/2025 Budget Authority Amoun	656	283	114

See Tab B

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	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
2023/2024/2025 Budget Authority Amoun	0	0	0

City of Corning

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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	3,868	Cash Balance Jan 1	364,293	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1	0	368,161
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Events	289	Nex Era								
Donations										
Total Receipts	289	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	289
Resources Available:	4,157	Resources Available:	364,293	Resources Available:	0	Resources Available:	0	Resources Available:	0	368,450
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Fees										
New Construction		NexEra	11,844							
TR to Playground		Roof	16,911							
Supplies										
Misc.										
Total Expenditures	0	Total Expenditures	28,755	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	28,755
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

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Corning
will meet on August 11, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	82,281	35.780	204,050	30.983	216,630	58,542	28.687
Library	4,200	2.333	4,750	2.257	4,850	4,267	2.091
Special Highway	1,552		1,000		16,741		
Water	76,283		49,598		52,890		
Sewer	11,712		12,818		23,804		
Trash	17,819		16,500		18,114		
Special Parks & Recreation	417		167		114		
Reserves	28,755						
Totals	223,019	38.113	288,882	33.240	333,143	62,809	30.778
						*Revenue Neutral Rate***	*30.787*
Less: Transfers	0		20,000		0		
Net Expenditure	223,019		268,882		333,143		
Total Tax Levied	63,161		62,809		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,647,921		1,890,061		2,040,743		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	345,000	325,000	305,000
Lease Purchase Principal	0	0	0
Total	345,000	325,000	305,000

*Tax rates are expressed in mills

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

Bethany Sheley
City Official Title: Treasurer

NOTICE OF BUDGET HEARING

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City of Corning

will meet on August 11, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	82,281	35.780	204,050	30.983	216,630	58,542	28.687
Library	4,200	2.333	4,750	2.257	4,850	4,267	2.091
Special Highway	1,552		1,000		16,741		
Water	76,283		49,598		52,890		
Sewer	11,712		12,818		23,804		
Trash	17,819		16,500		18,114		
Special Parks & Recreation	417		167		114		
Reserves	28,755						
Totals	223,019	38.113	288,882	33.240	333,143	62,809	30.778
						*Revenue Neutral Rate***	*30.787*
Less: Transfers	0		20,000		0		
Net Expenditure	223,019		268,882		333,143		
Total Tax Levied	63,161		62,809		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,647,921		1,890,061		2,040,743		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	345,000	325,000	305,000
Lease Purchase Principal	0	0	0
Total	345,000	325,000	305,000

*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

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice - Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice - Ordinance – Report
In the issue thereof date July 10, 2024
Second insertion thereof in the issue thereof date _____, 2024
Third insertion thereof in the issue thereof date _____, 2024

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County 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 Matt Diehl Matt Diehl
This 10 day of July, 2024

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2024

_____