2025

NOTICE OF BUDGET HEARING

The governing body of
Clayton
will meet on the August 12, 2024 at 7:00 PM at Clayton UM Church for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Clayton UM Church and will be available at this hearing.

SUPPORTING COUNTIES
Norton County (home county) Decatur County

BUDGET SUMMARY
Proposed Budget 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	Proposed Estimated Tax Rate*
General	5,855	14.877	7,000	17.006	20,224	1,913	16.558
Special Highway	3,950		2,000		6,000		
Refuse Collection	4,608		4,942		5,108		
Bond Reserve					4,182		
Debt Service	11,637		11,542		11,415		
Water Utility	17,972		21,980		28,224		
Non-Budgeted Funds							
Totals	44,022	14.877	47,464	17.006	75,153	1,913	16.558
						*Revenue Neutral Rate***	*16.559*
Less: Transfers	11,668		11,542		11,416		
Net Expenditure	32,354		35,922		63,737		
Total Tax Levied	1,922		1,914				
Assessed Valuation	106,179		103,089		115,532		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	160,646		157,356		153,982		
Revenue Bonds	38,100		36,000		33,598		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	198,746		193,356		187,580		

*Tax rates are expressed in mills

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

Barbara Brooks
City Official Title: City Clerk

2025

CERTIFICATE

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers of
Clayton
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of Amount of 2024 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh & Slider		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	20,224	1,913	16.526
Debt Service	10-113				
Library	12-1220				
Special Highway		7	6,000		
Refuse Collection		7	5,108		
Bond Reserve		8	4,182		
Debt Service		8	11,415		
Water Utility		9	28,224		
Non-Budgeted Funds		10			
Totals		xxxxxx	75,153	1,913	
Budget Hearing Notice		11		Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Norton County	106,321
RNR Hearing Notice				Decatur County	9,436
Neighborhood Revitalization				0	
				0	
				Nov 1, 2024 Total Assessed Valuation	115,757

Revenue Neutral Rate	16.559
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: Oct 2024

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,914	811	79	45	68	39
Debt Service						
Library						
TOTAL	1,914	811	79	45	68	39

County Treas Motor Vehicle Estimate 811

County Treas Recreational Vehicle Estimate 79

County Treas 16/20M Vehicle Estimate 45

County Treas Commercial Vehicle Tax Estimate 68

County Treas Watercraft Tax Estimate 39

Motor Vehicle Factor 0.42372

Recreational Vehicle Factor 0.04127

16/20 Vehicle Factor 0.02351

Commercial Vehicle Factor 0.03553

Watercraft Factor 0.02038

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
Water Utility	Debt Service	4,259	4,133	4,007	12-825d
Water Utility	Debt Service	6,733	6,733	6,733	12-825d
Water Utility	Debt Service	676	676	676	12-825d
	Totals	11,668	11,542	11,416	
	Adjustments*				
	Adjusted Totals	11,668	11,542	11,416	

*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

Clayton

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:											
Water Treatment Plant	1/23/2013	1/23/2053	2.50	169,000	140,910	1/23	1/23	3,523	3,210	3,443	3,290
Water Treatment Plant	8/4/2014	8/4/2054	3.25	15,000	13,072	8/4	8/4	425	251	417	259
Total G.O. Bonds					**153,982**			**3,948**	**3,461**	**3,860**	**3,549**
Revenue Bonds:											
Water System Improvements	8/23/1993	8/23/2033	5.25	67,800	33,598	2/2	2/2	882	1,200	819	1,200
						8/2	8/2	851	1,200	788	1,200
Total Revenue Bonds					**33,598**			**1,733**	**2,400**	**1,607**	**2,400**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**187,580**			**5,681**	**5,861**	**5,467**	**5,949**

State of Kansas
City

Clayton 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.

Clayton 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	2,673	4,431	9,169
Receipts:			
Ad Valorem Tax	1,922	1,914	xxxxxxxxxxxxxxxx
Delinquent Tax	16		
Motor Vehicle Tax	951	802	811
Recreational Vehicle Tax	35	71	79
16/20M Vehicle Tax	112	42	45
Commercial Vehicle Tax	26	67	68
Watercraft Tax	16	42	39
Gross Earning (Intangible) Tax			0
Transfer from Savings		5,000	5,000
Compensating Use Tax			
Local Sales Tax	3,783	3,600	3,700
Franchise Tax			
Licenses			
Building Permits			
In Lieu of Tax (IRB)			
Interest on Idle Funds	175	200	200
Neighborhood Revitalization Rebate			0
Miscellaneous	577		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,613**	**11,738**	**9,942**
Resources Available:	**10,286**	**16,169**	**19,111**
Expenditures:			
Salaries & Wages			
Employee Benefits			
General Government	5,855	7,000	20,224
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,855**	**7,000**	**20,224**
Unencumbered Cash Balance Dec 31	4,431	9,169	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	17,740	18,175	20,224
		Non-Appropriated Balance	800
		Total Expenditure/Non-Appr Balance	21,024
		Tax Required	1,913
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,913

CPA Summary

Clayton 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	8,324	5,590	5,090
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
State of Kansas	1,216	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,216**	**1,500**	**1,500**
Resources Available:	**9,540**	**7,090**	**6,590**
Expenditures:			
Street Repair and Maint	3,950	2,000	6,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,950**	**2,000**	**6,000**
Unencumbered Cash Balance Dec 31	5,590	5,090	590
2023/2024/2025 Budget Authority Amoun	9,000	8,000	6,000

Adopted Budget **Refuse Collection**	Prior Year 2023	Current Year 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	770	1,020	978
Receipts:			
Charges to Customers	4,858	4,900	4,900
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,858**	**4,900**	**4,900**
Resources Available:	**5,628**	**5,920**	**5,878**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Landfill Fees	4,608	4,942	5,108
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,608**	**4,942**	**5,108**
Unencumbered Cash Balance Dec 31	1,020	978	770
2023/2024/2025 Budget Authority Amoun	4,608	4,942	5,108

CPA Summary

Clayton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bond Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,182	4,182	4,182
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**4,182**	**4,182**	**4,182**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Principal and Interest Payments	0	0	4,182
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**4,182**
Unencumbered Cash Balance Dec 31	4,182	4,182	0
2023/2024/2025 Budget Authority Amoun	4,182	4,182	4,182

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,689	1,720	1,720
Receipts:			
Transfer from Water Utility	11,668	11,542	11,416
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,668**	**11,542**	**11,416**
Resources Available:	**13,357**	**13,262**	**13,136**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Principal Payments	5,744	5,861	5,949
Interest Payments	5,893	5,681	5,466
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,637**	**11,542**	**11,415**
Unencumbered Cash Balance Dec 31	1,720	1,720	1,721
2023/2024/2025 Budget Authority Amoun	11,668	11,542	11,415

CPA Summary

Clayton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,477	9,797	12,117
Receipts:			
Charge to Customers	16,230	22,000	22,000
Hook-up Fees	175	300	300
Bulk Water	2,887	2,000	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**19,292**	**24,300**	**24,800**
Resources Available:	**27,769**	**34,097**	**36,917**
Expenditures:			
Salaries & Wages	1,108	1,108	1,108
Electricity	4,141	4,000	5,000
Repairs	209	1,000	4,000
Testing & Water Fees	868	1,500	2,000
Supplies	386	300	2,000
Postage	0	100	100
Sales Tax	31	30	100
Transfer to Debt Service	8,742	11,542	11,416
Insurance	2,487	2,400	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**17,972**	**21,980**	**28,224**
Unencumbered Cash Balance Dec 31	9,797	12,117	8,693
2023/2024/2025 Budget Authority Amoun	26,068	28,342	28,224

CPA Summary

Clayton

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:		
Reserve Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,412	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		5,412
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	5,412	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	5,412
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	5,412	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,412 **
										5,412 **

** Note: These two block figures should agree.

CPA Summary

AFFIDAVIT

Proof of Publication

State of Kansas
NORTON COUNTY

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

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

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

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

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

1st publication was made on the 31st day of July, 2024

2nd publication was made on the ____ day of _____, 2024

3rd publication was made on the ____ day of _____, 2024

Publication fee $ _____

Affidavit, Notary's fees $ _____

Additional copies $ _____

TOTAL publication fees $ 72.00

(Sign) Vicki Henderson

Witness my hand this 16th day of August, 2024

SUBSCRIBED and Sworn to before me this 16th day of August, 2024. State of Kansas, County of Norton.

Vicki Henderson

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

NOTICE OF BUDGET HEARING - CITY OF CLAYTON

(Published in The Norton Telegram on Wednesday, July 31, 2024. 1(T)

State of Kansas
City

2025

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Barbara Brooks
City Official Title: City Clerk