State of Kansas
City

2026

CERTIFICATE

To the Clerk of Clay County, State of Kansas
We, the undersigned, officers of
City of Vining
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 Amount of 2025 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

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, 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	45,834	✓ 8,335	24.000
Debt Service	10-113				
Library	12-1220				
Special Highway		7	2,299		
Special Parks & Recreation		7	11,786		
Non-Budgeted Funds		8			
Totals		xxxxxx	59,919	8,335	
Budget Hearing Notice		9			
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed	County Clerk's Use Only
Clay County		134,481
Washington County		212,820
0		
0		
Nov 1, 2025 Total Assessed Valuation		347,301

Revenue Neutral Rate	24.000
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

COUNTY CLERKS SEAL — CLAY COUNTY, KANSAS

Carolyn Brock

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

Date Attested: 8-1 2025

Kayla L Wang
County Clerk

Ryan Wernecke
Kristin Wernecke
David Dairmont

Governing Body

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Vining
will meet on the July 29, 2025 at 7:00 PM at Failgaters, 410 Parallel Street, Clifton 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 Vining City Hall and will be available at this hearing.

SUPPORTING COUNTIES
Clay County (home county) Washington County

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	Proposed Estimated Tax Rate*
General	19,846	24.283	23,025	22.975	45,834	8,335	23.998
Special Highway	3,448		1,020		2,299		
Special Parks & Recreation	1,280		5,800		11,786		
Non-Budgeted Funds	2,500						
Totals	27,074	24.283	29,845	22.975	59,919	8,335	23.998
						*Revenue Neutral Rate***	*24.000*
Less: Transfers	8,500		8,000		8,000		
Net Expenditure	18,574		21,845		51,919		
Total Tax Levied	8,335		8,335				
Assessed Valuation	320,437		362,787		347,301		
Outstanding Indebtedness, January 1,	2023		2024		2025		
Other	0		0		0		
Lease Purchase Principal	5,936		0		0		
Total	5,936		0		0		

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

Jacqueline Koch
City Official Title: Clerk

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,335	1,470	26	0	0	9
Debt Service						
Library						
TOTAL	8,335	1,470	26	0	0	9

County Treas Motor Vehicle Estimate 1,470

County Treas Recreational Vehicle Estimate 26

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 9

Motor Vehicle Factor 0.17636

Recreational Vehicle Factor 0.00312

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00108

City of Vining

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	Capital Outlay	5,000	5,000	5,000	12-1,118
Special Parks	Capital Outlay	1,000	3,000	3,000	Resolution
Capital Outlay	Special Highway	2,500			
	Totals	8,500	8,000	8,000	
	Adjustments*				
	Adjusted Totals	8,500	8,000	8,000	

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

City of Vining

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Vining

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.**

City of Vining

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	25,283	25,624	23,227
Receipts:			
Ad Valorem Tax	3,781	8,335	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		771	1,470
Recreational Vehicle Tax		15	26
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			9
Gross Earning (Intangible) Tax			0
			0
Washington County	5,446	XXXXXX	XXXXX
Cash Adjustment			
Local Alcoholic Liquor (1/2)	4,188	3,107	4,368
Compensating Use Tax	809	900	900
Local Sales Tax	2,555	3,500	3,500
Franchise Tax	2,599	3,300	3,300
Licenses	50	50	50
Insurance Dividends	231	350	350
Building Permits			
Interest on Idle Funds	528	300	300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**20,187**	**20,628**	**14,273**
Resources Available:	**45,470**	**46,252**	**37,500**
Expenditures:			
Salaries & Wages	1,789	2,800	2,800
Employee Benefits	288	400	400
Utilities	3,605	4,000	4,000
Legal Fees	284	1,000	1,000
Mowing	865	1,100	1,100
Insurance	2,814	3,000	3,000
Water & Sewer		100	100
Office Expenses	25	200	200
License Fees	25	25	25
Fire Protection		1,700	850
Budget & Publications	329	400	450
Donations	250	300	300
Building Maintenance	3,754	2,000	25,609
Park Improvements			
Transfer to Capital Outlay	5,000	5,000	5,000
Miscellaneous	818	1,000	1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,846**	**23,025**	**45,834**
Unencumbered Cash Balance Dec 31	25,624	23,227	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	32,806	32,708	45,834
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,834
		Tax Required	8,335
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,335

CPA Summary

City of Vining 2026

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Aotual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	500	1,039	1,159
Receipts:			
State of Kansas Gas Tax	1,087	790	790
County Transfers Gas		0	0
Transfer from Capital Outlay	2,500		
(Clay & Washington Cos)	400	350	350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,987**	**1,140**	**1,140**
Resources Available:	**4,487**	**2,179**	**2,299**
Expenditures:			
Street Repair and Maint			
Mowing	690	750	750
Fuel		270	
Rock	2,758		1,549
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,448**	**1,020**	**2,299**
Unencumbered Cash Balance Dec 31	1,039	1,159	0
2024/2025/2026 Budget Authority Amoun	2,773	1,020	2,299

See Tab A

Adopted Budget **Special Parks & Recreation**	Prior Year 2024	Current Year 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	5,804	10,111	7,418
Receipts:			
Cash Adjustment			
Local Alcoholic Liquor (1/2)	4,187	3,107	4,368
Other Income	1,400		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,587**	**3,107**	**4,368**
Resources Available:	**11,391**	**13,218**	**11,786**
Expenditures:			
Mowing	280	800	800
Rock			
Maintenance		2,000	7,986
Transfer to Capital Outlay	1,000	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,280**	**5,800**	**11,786**
Unencumbered Cash Balance Dec 31	10,111	7,418	0
2024/2025/2026 Budget Authority Amoun	2,128	8,716	11,786

CPA Summary

City of Vining

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:		
Capital Outlay			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,078	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4,078
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from General	5,000									
TR from Sp Parks	1,000									
Total Receipts	6,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,000
Resources Available:	10,078	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,078
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to Sp Hwy	2,500									
Total Expenditures	2,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,500
Cash Balance Dec 31	7,578	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,578 **
										7,578 **

** Note: These two block figures should agree.

CPA Summary

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF City of Vining, HEREBY NOTIFIES THE Clay and Washington COUNTY CLERKS OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at ___ and will be held at Vining City Hall, 103 Coper Street in Vining, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 7, 2025.

(Seal)

Jacqueline Kah

Clerk or Officer of Governing Body

PROOF OF PUBLICATION

State of Kansas, Cloud County,ss.

I, Matthew R. Jorgenson, being duly sworn, says that he is a agent of The Clyde Republican., a newspaper printed and published in Clyde, Cloud County, Kansas; that said newspaper is published weekly at least 50 times a year and has been so published for more that 5 years prior to this publication; that it has been entered at the Clyde, Kansas post office as second class mail matter; that is has a general paid circulation on a weekly basis in Cloud County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice of publication of which the attached is a true copy as printed and published 1 consecutive weeks in said newspaper, to wit: Thursday, July 10, 2025;
and that a verified statement of the fee and charge therefore is $95.00.

Matthew R Jorgenson
Owner, Publisher, and Authorized Agent
The Clyde Republican

Subscribed and sworn to before me on this 18th day of July, 2025.

Patricia Dunkin
Notary Public

My notarial commission expires 4-6-26

NOTARY PUBLIC - State of Kansas
PATRICIA DUNKIN
My Appt. Exp. 4-6-26

(Published in The Clyde Republican., Thursday, July 10, 2025)

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will meet on July 29, 2025, at 7:00 pm at Tailgaters, 410 Parallel Street, Clifton for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax.
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					*Revenue Neutral Rate**		24.000
Less: Transfers	8,500		8,000		8,000		
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Total Tax Levied	8,335		8,335		xxxxxxxxxxxxxxxxx		
Assessed Valuation	320,437		362,787		347,301		

Outstanding Indebtedness, January 1.	2023	2024	2025
Other	0	0	0
Lease Purchase Principal	5,936	0	0
Total	5,936	0	0

*Tax rates are expressed in mills

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

Jacqueline Koch
City Clerk