CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
City of Climax
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			
Fund	**K.S.A.**				
General	12-101a	6	21,994	8,543	
Debt Service	10-113				
Library	12-1220				
Special Highway			6,902		
FEMA "Non-Budgeted"					
Totals		xxxxxx	28,896	8,543	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			54995
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	45.636
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: Sept. 10, 2025

County Clerk

Governing Body

Mayor

City of Climax

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	7,089	1,849	187	0	0	67
Debt Service						
Library						
TOTAL	7,089	1,849	187	0	0	67

County Treas Motor Vehicle Estimate 1,849

County Treas Recreational Vehicle Estimate 187

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 67

Motor Vehicle Factor 0.26083

Recreational Vehicle Factor 0.02638

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00945

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Climax City Clerk
Deanna McCullough
510 East St.
Climax, Ks 67137

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2026 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	1,848.81
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	187.27
16m/20m Truck Tax	
Commercial Motor Vehicle	
Watercraft Tax	66.44

May 1, 2025 Provided By: Donna Olson
Date Greenwood County Treasurer

County Clerk's Budget Information for 2026 Budget Year
Greenwood County values
CLIMAX CITY

1. Estimated Assesed Valuation as of THURSDAY, JUNE 12, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	123,168	0	0	297
State Assessed	25,900	0		
Severed Minerals	0			
Personal Property	6,272			
Oil & Gas	0			
Total Value	155,340	0		

2. Personal Property: 6,272
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 45.636

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC Fund	Rate	RN Rate
135 GENERAL OPERATING	49.694	45.636
Total Levied	49.694	

4. Final Assessed Valuation from the November 2024 abstract: 142,653

5. 2024 Personal Property: 5,206
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: 3.347078

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: 6-13-2024 Provided by: Dana McCaffree
Greenwood County Clerk

GREENWOOD COUNTY CLERK SEAL KANSAS

City of Climax

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

City of Climax

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 Climax

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 Climax 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	5,875	8,909	8,448
Receipts:			
Ad Valorem Tax	8,031	7,089	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,316	1,849
Recreational Vehicle Tax		163	187
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		61	67
Gross Earning (Intangible) Tax			0
Franchise Tax	1,606	1,700	1,700
Building Rental	1,350	1,200	1,200
Donations	157		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,144**	**12,529**	**5,003**
Resources Available:	**17,019**	**21,438**	**13,451**
Expenditures:			
Salaries & Wages	850	1,050	1,050
Employee Benefits	145	160	160
Utilities	4,221	4,400	4,600
Internet Service	480	480	480
Insurance	876	1,250	1,500
Accounting	140	400	400
Dues	35	50	50
Budget & Publications	269	350	350
Supplies		250	250
Postage		100	100
Memorial	500		
Repairs & Maintenance	154	1,500	1,500
Mowing	440	700	700
Fuel		300	300
Building Improvements		2,000	10,554
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,110**	**12,990**	**21,994**
Unencumbered Cash Balance Dec 31	8,909	8,448	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	13,755	19,577	21,994
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,994
		Tax Required	8,543
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**8,543**

CPA Summary

Desired Carryover Into 2027	
Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027	
$8,448	2025 Ending Cash Balance (est.)
$5,003	2026 Non-AV Receipts (est.)
$8,543	2026 Ad Valorem Tax (est.)
#REF!	**Projected 2027 Carryover (est.)**
54.995	2026 Estimated Fund Mill Rate
49.694	2025 Fund Mill Rate
45.636	**Revenue Neutral Rate (KSA 79-2988)**
54.995	2026 Estimated Total Mill Rate
49.694	2025 Total Mill Rate
Is a rate hearing/resolution required:	

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

7088.99175

City of Climax 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	4,035	5,217	5,132
Receipts:			
State of Kansas Gas Tax	1,182	1,770	1,770
County Transfers Gas		0	0
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,182**	**1,770**	**1,770**
Resources Available:	**5,217**	**6,987**	**6,902**
Expenditures:			
Street Repair and Maint	0	1,855	6,902
Contract Services			
Supplies			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**1,855**	**6,902**
Unencumbered Cash Balance Dec 31	5,217	5,132	0
2024/2025/2026 Budget Authority Amoun	5,700	1,855	6,902

Adopted Budget **FEMA "Non-Budgeted"**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,821	558	558
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,821**	**558**	**558**
Expenditures:			
Repairs	1,263		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,263**	**0**	**0**
Unencumbered Cash Balance Dec 31	558	558	558
2024/2025/2026 Budget Authority Amoun	0	0	0

See Tab A

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Climax
will meet on September 8, 2025 at 7:00 PM at Climax City Hall, 510 East Street 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 Climax City Hall, 510 East Street 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	Proposed Estimated Tax Rate*
General	8,110	49.695	12,990	49.694	21,994	8,543	54.995
Special Highway			1,855		6,902		
FEMA "Non-Budgeted"	1,263						
Totals	9,373	49.695	14,845	49.694	28,896	8,543	54.995
						*Revenue Neutral Rate***	*45.636*
Less: Transfers	0		0		0		
Net Expenditure	9,373		14,845		28,896		
Total Tax Levied	6,518		7,089		xxxxxxxxxxxxxxxxx		
Assessed Valuation	130,681		142,653		155,340		

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

Pam Frakes
City Official Title: Treasurer

(Published in *The Eureka Herald* Wednesday, Jul. 23, 2025)

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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	8,110	49.695	12,990	49.694	21,994	8,543	54.995
Special Highway			1,855		6,902		
FEMA "Non-Budgeted"	1,263						
Totals	9,373	49.695	14,845	49.694	28,896	8,543	54.995
					*Revenue Neutral Rate***		*45.636*
Less: Transfers	0		0		0		
Net Expenditure	9,373		14,845		28,896		
Total Tax Levied	6,518		7,089		xxxxxxxxxxxxxxxxx		
Assessed Valuation	130,681		142,653		155,346		

*Tax rates are expressed in mills

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

Pam Frakes

City Official Title: Treasurer

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF City of Climax, HEREBY NOTIFIES THE Greenwood County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 54.995. The date of our hearing is ~~September 9~~ 8th, 2024 at 7:00 PM and will be held at Climax City Hall, 510 East Street , Kansas.

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

_____ 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 9, 2025, 2025.

(Seal)

Deana McCullar / Clerk
Clerk or Officer of Governing Body

Resolution No 2025-01

A RESOLUTION OF THE City of Climax, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Climax was calculated as45.636 mills by the Greenwood County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE City of Climax:

The City of Climax shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.636 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.

ADOPTED this 8 day of September 2025 (month and year) and SIGNED by the Governing Body.

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Kevin Beehtle	X		
David Rogers	X		
David Gardner	X		
Larry Hurt	X		
Vickie Beehtle	X		
Total			

Attested: _____