CERTIFICATE

To the Clerk of Clay County, State of Kansas
We, the undersigned, officers of
Clay County
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.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,237,454	2,120,515	13.341 ✓
Road & Bridge	68-5,101	7	3,250,000	2,713,349	17.071 ✓
Health	65-204	7	915,470	219,244	1.379 ✓
Noxious Weed	2-1318	8	345,573	79,444	.500 ✓
Courthouse Maintenance	19-1573	8	1,040,801	238,332	1.499 ✓
Ambulance	65-6118	9	1,310,468	623,953	3.926 ✓
Employee Benefits	12-16,102	9	3,750,781	2,350,806	14.790 ✓
Economic Development	19-1402	10	535,840	158,888	1.000 ✓
Special Bridge	68-1135	10	253,970	238,332	1.499 ✓
Special Parks & Recreation		11	8,100		
Special Alcohol		11	36,522		
Bridge Improvement Sales Tax		12	4,322,850		
Noxious Weed Capital Outlay		12	353,912		
Solid Waste		13	709,690		
Solid Waste Capital Outlay		13	145,312		
County Sanitarian		14	27,365		
911 Wireland Fund		14	236,393		
VIN Verifications		15	56,330		
Convention & Tourism		15	28,290		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Totals		xxxxxx	21,565,121	8,742,864	55.005
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		20			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		21			

County Clerk's Use Only
158,948,302
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	54.852
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
PG&H, Chartered
Address:
505 NW 3rd St, Suite 1
Abilene, Kansas 67410
Email:
gassman@pgh-cpa.com

Attest: 9-16 2024
Kayla Wang
County Clerk

Eric B. Carlson
Governing Body

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Clay County **, HEREBY NOTIFIES THE** Clay **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 55.425. The date of our hearing is 9-16-24 at 5:30 AM/(PM) and will be held at 712 5th Str. address in Clay Center, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 15, 2024.

(Seal)

Eric O. Carlson

Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the Clay County To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-16-24

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Eric A. Carlson	✓		
Jerry F. Mayo	✓		
David M. Thurlow	✓		
TOTAL			

Certified:

Eric B. Cohn

Resolution No. _____

.ESOLUTION OF THE County OF Clay, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Clay was calculated as 54.852 mills by the Clay County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-16-24 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF Clay:

The County of Clay shall levy a property tax rate exceeding the Revenue Neutral Rate of 55.025 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 16 day of Sept 2024 (month and year) and SIGNED by the Governing Body.

Eric C. Carlson

Attested:

Kayla Wang
County Clerk

COUNTY CLERKS SEAL
CLAY COUNTY, KANSAS

Budget Hearing September 16, 2024 5:30 PM

RNR HEARING

David M. Thurlow, serving on the Clay Co. Commissioners Board made the motion to exceed the Revenue Neutral Rate of 54.852 with the levy of 55.025.

Jerry F. Mayo seconded the motion and the motion passed unanimously.

3 YES VOTES

_____ NO VOTES

2025 BUDGET HEARING

Jerry F. Mayo, serving on the Clay Co. Commissioners Board made the motion to approve the 2025 Budget for the Clay Co. Commissioners and David M. Thurlow seconded the motion and the motion passed unanimously.

3 YES VOTES

_____ NO VOTES

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	2,131,280	131,112	2,269	11,649	9,109	1,791
Debt Service						
Road & Bridge						
Road & Bridge	2,603,957	160,191	2,772	14,235	11,129	2,187
Health	149,922	9,223	160	820	641	126
Noxious Weed	110,038	6,769	117	602	470	92
Courthouse Maintenance	235,795	14,506	251	1,289	1,008	198
Ambulance	431,107	26,521	459	2,357	1,842	362
Employee Benefits	2,658,845	163,567	2,831	14,535	11,363	2,234
Economic Development	157,197	9,670	167	859	672	132
Special Bridge	235,793	14,506	251	1,289	1,008	198
TOTAL	8,713,934	536,065	9,277	47,635	37,242	7,320

County Treas Motor Vehicle Estimate 536,065

County Treas Recreational Vehicle Estimate 9,277

County Treas 16/20M Vehicle Estimate 47,635

County Treas Commercial Vehicle Tax Estimate 37,242

County Treas Watercraft Tax Estimate 7,320

Motor Vehicle Factor 0.06152

Recreational Vehicle Factor 0.00106

16/20M Vehicle Factor 0.00547

Commercial Vehicle Factor 0.00427

Watercraft Factor 0.00084

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	Equipment Reserve				19-119
Road & Bridge	Special Highway	124,992			68-590
Special Bridge	Road & Bridge				12-631
Road Maintenance Fund	Road & Bridge				68-590
Solid Waste	Landfill Improvement	50,000	25,000	50,000	12-631
Solid Waste	Landfill Post-Closure	50,000	50,000	50,000	12-631
Solid Waste	Solid Waste Cap Outlay	25,000	25,000	50,000	12-631
Motor Vehicle Operatin	General	2,430			8-145
Motor Vehicle Operatin	Equipment Reserve				8-145
NRP Tax Holding Fund	Equipment Reserve				12-17,118
Ambulance	Ambulance Cap Outlay				2-1318
Noxious Weed	Noxious Weed Cap Out			39,000	
	Total	252422	100000	189000	
	Adjustments*				
	Adjusted Totals	252422	100000	189000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016 Refunding	10/1/2016	10/1/2046	2.00-4.00	16,775,000	14,130,000	4/1 & 10/1	10/1	482,250	7,655,000	182,150	620,000
Series 2021 Ref (2016 Bond)	10/1/2021	10/1/2036	4.00	7,940,000	7,825,000	4/1 & 10/1	10/1	281,800	115,000	281,800	115,000
Series 2021 Ref (2011 Bond)	10/1/2021	10/1/2031	2.00-3.00	1,350,000	1,245,000	4/1 & 10/1	10/1	29,150	125,000	25,400	130,000
Total G.O. Bonds					**23,200,000**			**793,200**	**7,895,000**	**489,350**	**865,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**23,200,000**			**793,200**	**7,895,000**	**489,350**	**865,000**

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
2019 Ford Ambulance	2020	36	1.74	150,000			
2020 Caterpillar	2021	24	1.95	276,812			
2021 Caterpillar	2021	36	1.54	307,000			
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Clay County 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	1,979,397	1,781,229	1,110,899
Receipts:			
Ad Valorem Tax	2,094,116	2,131,280	xxxxxxxxxxxxxxx
Delinquent Tax	26,202	0	0
Motor Vehicle Tax	144,342	127,387	131,112
Recreational Vehicle Tax	2,473	2,091	2,269
16/20M Vehicle Tax	12,037	11,756	11,649
Commercial Vehicle Tax	9,454	7,893	9,109
Watercraft Tax	0	1,757	1,791
Gross Earnings (Intangible) Tax	39,895	30,513	32,471
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	2,177	2,000	2,000
Compensating Use Tax	0	0	0
Local Sales Tax	463,982	425,000	425,000
Interest on Delinquent Taxes	55,551	25,000	25,000
Rental Vehicle Excise Tax	12	15	11
Officers Fees	132,134	100,000	100,000
Diversion Fees	4,525	4,000	4,000
Federal Flood Control	2,371	4,000	4,000
Drivers Licenses Fees	2,394	2,000	2,000
Dispatchers & Emergency Management	82,706	100,000	100,000
Sheriff - Collections & Prisoner Board	7,242	10,000	10,000
Transfer from Motor Vehicle Operating	2,430	10,000	10,000
State Reimbursements/Grants	108,144		
COVID Funds		50,000	
Other Reimbursement		100,000	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	219,491	200,000	150,000
Neighborhood Revitalization Rebate	-14,817	-16,665	-14,372
Miscellaneous	10,371		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,407,232**	**3,328,027**	**1,006,040**
Resources Available:	**5,386,629**	**5,109,256**	**2,116,939**

Clay County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,386,629	5,109,256	2,116,939
Expenditures:			
County Commissioners	57,854	62,400	70,843
County Clerk	170,904	173,800	187,185
County Treasurer	155,000	159,500	173,000
County Attorney/Counselor	138,314	140,500	147,364
Register of Deeds	116,323	129,500	147,533
Sheriff and Jail	1,202,905	1,258,360	1,350,672
Unified Court	94,955	124,600	124,600
Custodian	36,360	49,500	52,175
Emergency Preparedness	128,505	116,200	85,800
Courthouse General	712,060	725,000	750,000
Election	88,093	96,000	96,500
Appraiser's Cost	234,971	234,000	254,389
Fair Maintenance	43,558	63,600	70,000
Fair Premiums	14,400	14,400	14,400
Wakefield Park	34,335	5,000	5,000
Elderly	155,982	157,197	158,888
Sanitarian	0	12,113	14,710
Conservation District	52,920	55,566	58,344
Mental Health	68,247	70,234	73,746
Mental Retardation	67,512	70,887	72,305
Historical	80,000	80,000	80,000
Contingency	0	200,000	250,000
Opiod Settlement	656	0	0
Subtotal	3,653,854	3,998,357	4,237,454
Cash Difference?	-49,693		
Cash Reserve (2025 column)			
Miscellaneous	1,239		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,605,400**	**3,998,357**	**4,237,454**
Unencumbered Cash Balance Dec 31	1,781,229	1,110,899	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	4,077,163	4,098,357	4,237,454
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,237,454
		Tax Required	2,120,515
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,120,515

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	371	0	0
Receipts:			
Ad Valorem Tax	2,534,746	2,603,957	xxxxxxxxxxxxxxxx
Delinquent Tax	24,182	21,423	0
Motor Vehicle Tax	145,371	154,177	160,191
Recreational Vehicle Tax	2,491	2,532	2,772
16/20 M Vehicle Tax	12,462	14,229	14,235
Commercial Vehicle Tax	9,510	9,553	11,129
Watercraft Tax	0	2,127	2,187
Rental Vehicle Excise Tax	12	19	13
Special Highway Gas Tax	373,281	368,035	364,514
Other Receipts?	109,087	0	0
Transfer from Special Bridge			
Transfer from Road Maintenance			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-17,934	-21,052	-18,390
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,193,207**	**3,155,000**	**536,651**
Resources Available:	**3,193,578**	**3,155,000**	**536,651**
Expenditures:			
Personal Services	688,079	1,155,000	1,250,000
Contractual Services	888,443	100,000	150,000
Commodities	1,317,659	1,400,000	1,400,000
Capital Outlay	299,667	500,000	450,000
Transfer to Special Highway	124,992	0	0
Cash Difference?	-125,262		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,193,578**	**3,155,000**	**3,250,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,094,000	3,155,000	3,250,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,250,000
		Tax Required	2,713,349
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,713,349

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	151,754	50,449	36,741
Receipts:			
Ad Valorem Tax	148,675	149,922	xxxxxxxxxxxxxxxx
Delinquent Tax	1,652	1,212	0
Motor Vehicle Tax	9,253	9,043	9,223
Recreational Vehicle Tax	158	149	160
16/20 M Vehicle Tax	959	835	820
Commercial Vehicle Tax	600	560	641
Watercraft Tax	0	125	126
Rental Vehicle Excise Tax	1	1	1
Reimbursements & Grants	602,543	679,500	650,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,052	-1,212	-1,486
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**762,789**	**840,135**	**659,485**
Resources Available:	**914,543**	**890,584**	**696,226**
Expenditures:			
Personal Services	552,758	550,000	552,907
Contractual Services	80,852	103,556	104,063
Commodities	276,078	195,787	250,000
Capital Outlay	423	4,500	8,500
Cash Difference?	-46,017		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**864,094**	**853,843**	**915,470**
Unencumbered Cash Balance Dec 31	50,449	36,741	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	931,094	924,843	915,470
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	915,470
		Tax Required	219,244
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	219,244

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	199,867	194,930	109,128
Receipts:			
Ad Valorem Tax	77,354	110,038	xxxxxxxxxxxxxxxx
Delinquent Tax	1,359	890	0
Motor Vehicle Tax	5,619	4,702	6,769
Recreational Vehicle Tax	96	77	117
16/20 M Vehicle Tax	828	434	602
Commercial Vehicle Tax	356	291	470
Watercraft Tax	0	65	92
Rental Vehicle Excise Tax	1	1	1
Chemical Sales	93,854	115,840	149,488
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-547	-890	-538
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**178,920**	**231,448**	**157,001**
Resources Available:	**378,787**	**426,378**	**266,129**
Expenditures:			
Personal Services	88,378	95,000	104,973
Contractual Services	8,135	15,750	15,300
Commodities	82,274	167,500	147,300
Capital Outlay	5,401	39,000	39,000
Transfer to NW Capital Outlay	0	0	39,000
Cash Difference?	-331		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**183,857**	**317,250**	**345,573**
Unencumbered Cash Balance Dec 31	194,930	109,128	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	363,800	317,250	345,573
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	345,573
		Tax Required	79,444
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	79,444

Adopted Budget

Courthouse Maintenance	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	483,249	644,326	786,831
Receipts:			
Ad Valorem Tax	231,925	235,795	xxxxxxxxxxxxxxxx
Delinquent Tax	2,260	1,906	0
Motor Vehicle Tax	14,434	14,105	14,506
Recreational Vehicle Tax	247	232	251
16/20 M Vehicle Tax	1,242	1,302	1,289
Commercial Vehicle Tax	944	874	1,008
Watercraft Tax	0	195	198
Rental Vehicle Excise Tax	1	2	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,641	-1,906	-1,615
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**249,413**	**252,505**	**15,638**
Resources Available:	**732,662**	**896,831**	**802,469**
Expenditures:			
Personal Services	0	0	0
Contractual Services	88,271	100,000	100,000
Commodities	47	10,000	10,000
Capital Outlay	0	0	930,801
Cash Difference?	18		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**88,336**	**110,000**	**1,040,801**
Unencumbered Cash Balance Dec 31	644,326	786,831	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	428,354	906,912	1,040,801
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,040,801
		Tax Required	238,332
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	238,332

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	350,486	396,709	159,201
Receipts:			
Ad Valorem Tax	560,500	431,107	xxxxxxxxxxxxxxxx
Delinquent Tax	6,991	3,485	0
Motor Vehicle Tax	45,057	34,093	26,521
Recreational Vehicle Tax	772	560	459
16/20 M Vehicle Tax	4,446	3,146	2,357
Commercial Vehicle Tax	2,927	2,112	1,842
Watercraft Tax	0	470	362
Rental Vehicle Excise Tax	4	4	2
Collections	535,243	500,000	500,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,966	-3,485	-4,229
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,151,973**	**971,492**	**527,314**
Resources Available:	**1,502,459**	**1,368,201**	**686,515**
Expenditures:			
Personal Services	841,442	943,000	1,061,468
Contractual Services	79,485	74,000	70,000
Commodities	69,788	67,000	79,000
Capital Outlay	125,891	125,000	100,000
Cash Difference?	-10,856		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,105,750**	**1,209,000**	**1,310,468**
Unencumbered Cash Balance Dec 31	396,709	159,201	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,116,800	1,209,000	1,310,468
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,310,468
		Tax Required	623,953
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	623,953

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,333,266	1,687,427	1,221,365
Receipts:			
Ad Valorem Tax	2,424,429	2,658,845	xxxxxxxxxxxxxxxx
Delinquent Tax	25,109	21,495	0
Motor Vehicle Tax	156,029	147,472	163,567
Recreational Vehicle Tax	2,673	2,422	2,831
16/20 M Vehicle Tax	15,815	13,610	14,535
Commercial Vehicle Tax	10,123	9,137	11,363
Watercraft Tax	0	2,035	2,234
Rental Vehicle Excise Tax	13	18	13
Reimbursements	234,355	200,000	0
Cash Difference?	106,243		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-17,153	-21,495	-15,933
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,957,636**	**3,033,539**	**178,610**
Resources Available:	**4,290,902**	**4,720,966**	**1,399,975**
Expenditures:			
Social Security	335,379	400,155	420,163
KPERS	426,400	523,446	549,618
Unemployment Tax	5,347	26,000	26,000
Worker's Compensation	105,581	150,000	155,000
Life Insurance	3,853	0	0
Health Insurance	1,726,915	2,400,000	2,600,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,603,475**	**3,499,601**	**3,750,781**
Unencumbered Cash Balance Dec 31	1,687,427	1,221,365	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,266,100	3,499,601	3,750,781
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,750,781
		Tax Required	2,350,806
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,350,806

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	259,026	328,192	366,528
Receipts:			
Ad Valorem Tax	154,708	157,197	xxxxxxxxxxxxxxxx
Delinquent Tax	1,563	1,271	0
Motor Vehicle Tax	9,622	9,403	9,670
Recreational Vehicle Tax	165	154	167
16/20 M Vehicle Tax	828	868	859
Commercial Vehicle Tax	629	583	672
Watercraft Tax	0	130	132
Rental Vehicle Excise Tax	1	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,095	-1,271	-1,077
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**166,421**	**168,336**	**10,424**
Resources Available:	**425,447**	**496,528**	**376,952**
Expenditures:			
Personal Services	0	0	0
Contractual Services	82,068	110,000	110,000
Commodities	15,224	20,000	25,000
Capital Outlay	0	0	400,840
Cash Difference?	-37		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**97,255**	**130,000**	**535,840**
Unencumbered Cash Balance Dec 31	328,192	366,528	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	383,998	449,833	535,840
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	535,840
		Tax Required	158,888
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	158,888

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	231,907	235,793	xxxxxxxxxxxxxxxx
Delinquent Tax	2,266	1,906	0
Motor Vehicle Tax	14,434	14,105	14,506
Recreational Vehicle Tax	247	232	251
16/20 M Vehicle Tax	1,242	1,302	1,289
Commercial Vehicle Tax	944	874	1,008
Watercraft Tax	0	195	198
Rental Vehicle Excise Tax	1	2	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,641	-1,906	-1,615
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**249,401**	**252,503**	**15,638**
Resources Available:	**249,401**	**252,503**	**15,638**
Expenditures:			
Personal Services	24,986	0	0
Contractual Services	186,997	100,000	100,000
Commodities	37,418	152,503	153,970
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**249,401**	**252,503**	**253,970**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	320,381	330,000	253,970
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	253,970
See Tab B **See Tab D**		Tax Required	238,332
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	238,332

CPA Summary

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	3,523	4,200	5,400
Receipts:			
Liquor Tax	2,177	2,700	2,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,177**	**2,700**	**2,700**
Resources Available:	**5,700**	**6,900**	**8,100**
Expenditures:			
Contractual Services	1,500	1,500	8,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,500**	**1,500**	**8,100**
Unencumbered Cash Balance Dec 31	4,200	5,400	0
2023/2024/2025 Budget Authority Amount	6,538	7,423	8,100

Adopted Budget

Special Alcohol	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,670	13,022	18,522
Receipts:			
Liquor Tax	14,852	18,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,852**	**18,000**	**18,000**
Resources Available:	**25,522**	**31,022**	**36,522**
Expenditures:			
Contractual Services	12,500	12,500	36,522
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,500**	**12,500**	**36,522**
Unencumbered Cash Balance Dec 31	13,022	18,522	0
2023/2024/2025 Budget Authority Amount	30,804	39,120	36,522

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bridge Improvement Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,480,690	3,073,800	3,372,850
Receipts:			
Sales Tax Collections	837,218	900,000	950,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**837,218**	**900,000**	**950,000**
Resources Available:	**3,317,908**	**3,973,800**	**4,322,850**
Expenditures:			
Bond Principal	120,000	240,000	245,000
Interest Payments	32,750	310,950	307,200
Contractual Services	36,556	50,000	50,000
Commodities	0	0	50,000
Capital Outlay	54,802	0	3,670,650
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**244,108**	**600,950**	**4,322,850**
Unencumbered Cash Balance Dec 31	3,073,800	3,372,850	0
2023/2024/2025 Budget Authority Amoun	3,023,581	3,847,940	4,322,850

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	376,637	314,912	314,912
Receipts:			
Transfer from Noxious Weed	0	0	39,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**39,000**
Resources Available:	**376,637**	**314,912**	**353,912**
Expenditures:			
Capital Outlay	61,725	0	353,912
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**61,725**	**0**	**353,912**
Unencumbered Cash Balance Dec 31	314,912	314,912	0
2023/2024/2025 Budget Authority Amoun	478,637	376,637	353,912

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	187,195	146,904	137,404	
Receipts:				
Collections	305,757	325,000	325,000	
Special Assessments	183,519	185,000	185,000	
Recycling Subsidy	32,692	80,000	80,000	*
Reimbursements	3,255	10,000	10,000	
Household Waste	124	500	500	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total R				
Total Receipts	**525,347**	**600,500**	**600,500**	
Resources Available:	**712,542**	**747,404**	**737,904**	
Expenditures:				
Personal Services	282,438	290,000	373,180	
Contractual Services	79,688	85,000	94,110	
Commodities	95,746	85,000	92,400	
Capital Outlay	2,351	50,000	0	
Transfer to Landfill Improvement	50,000	25,000	50,000	
Transfer to Landfill Post-Closure	50,000	50,000	50,000	
Transfer to Solid Waste Capital Outlay	25,000	25,000	50,000	
Cash Reserve (2025 column)				
Miscellaneous	-19,585			*
Does miscellaneous exceed 10% of Total E				
Total Expenditures	**565,638**	**610,000**	**709,690**	
Unencumbered Cash Balance Dec 31	146,904	137,404	28,214	
2023/2024/2025 Budget Authority Amount	592,260	610,000	709,690	

Adopted Budget

Solid Waste Capital Outlay	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	56,312	81,312	106,312
Receipts:			
Transfer from Solid Waste	25,000	25,000	39,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,000**	**25,000**	**39,000**
Resources Available:	**81,312**	**106,312**	**145,312**
Expenditures:			
Capital Outlay	0	0	145,312
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**145,312**
Unencumbered Cash Balance Dec 31	81,312	106,312	0
2023/2024/2025 Budget Authority Amount	215,603	131,312	145,312

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Sanitarian**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,420	9,365	17,365
Receipts:			
Collections	6,945	8,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,945**	**8,000**	**10,000**
Resources Available:	**9,365**	**17,365**	**27,365**
Expenditures:			
Contractual Services	0	0	27,365
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**27,365**
Unencumbered Cash Balance Dec 31	9,365	17,365	0
2023/2024/2025 Budget Authority Amount	13,925	17,420	27,365

Adopted Budget

911 Wireland Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	160,273	156,393	156,393
Receipts:			
Collections	60,181	70,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,181**	**70,000**	**80,000**
Resources Available:	**220,454**	**226,393**	**236,393**
Expenditures:			
Contractual Services	63,877	60,000	65,000
Commodities	184	5,000	5,000
Capital Outlay	0	5,000	166,393
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,061**	**70,000**	**236,393**
Unencumbered Cash Balance Dec 31	156,393	156,393	0
2023/2024/2025 Budget Authority Amount	224,820	266,219	236,393

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **VIN Verifications**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	37,287	42,330	43,830
Receipts:			
Collections	10,332	12,500	12,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,332**	**12,500**	**12,500**
Resources Available:	**47,619**	**54,830**	**56,330**
Expenditures:			
Personal Services	0	0	0
Contractual Services	34	1,000	1,000
Commodities	5,255	10,000	10,000
Capital Outlay	0	0	45,330
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,289**	**11,000**	**56,330**
Unencumbered Cash Balance Dec 31	42,330	43,830	0
2023/2024/2025 Budget Authority Amoun	51,433	60,341	56,330

Adopted Budget

Convention & Tourism	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,493	13,290	7,290
Receipts:			
Collections	18,526	20,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,526**	**20,000**	**21,000**
Resources Available:	**37,019**	**33,290**	**28,290**
Expenditures:			
Personal Services	0	0	0
Contractual Services	23,729	24,000	25,000
Commodities	0	2,000	3,290
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,729**	**26,000**	**28,290**
Unencumbered Cash Balance Dec 31	13,290	7,290	0
2023/2024/2025 Budget Authority Amoun	46,976	41,493	28,290

CPA Summary

Clay County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate	
General	2,106,143	13.256	14,372	2,106,143
Debt Service			0	
Road & Bridge	2,694,959	16.961	18,390	2,694,959
Health	217,758	1.371	1,486	217,758
Noxious Weed	78,906	0.497	538	78,906
Courthouse Maintenance	236,717	1.490	1,615	236,717
Ambulance	619,724	3.900	4,229	619,724
Employee Benefits	2,334,873	14.695	15,933	2,334,873
Economic Development	157,811	0.993	1,077	157,811
Special Bridge	236,717	1.490	1,615	236,717
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
0			0	
TOTAL	8,683,608	54.652	59,255	8,683,608

2024 July 1 Valuation: 158,888,148

Valuation Factor: 158,888.148

Neighborhood Revitalization Subj to Rebate: 1,084,223

Neighborhood Revitalization factor: 1,084.223

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	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			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	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

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	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			
Special City & County Highway			
County Equalization			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			#REF!
Miscellaneous			
Does miscellaneous exceed 10% of Total R			#REF!
Total Receipts	**0**	**0**	**#REF!**
Resources Available:	**0**	**0**	**#REF!**

Page No.

Clay County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	0	0	#REF!
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous 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	#REF!
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	#REF!

CPA Summary

Page No. a

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	0	0	0

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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 **0**	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			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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

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Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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 **0**	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			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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 **0**	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			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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 **0**	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			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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 **0**	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			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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

CPA Summary

0 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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 **0**	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			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
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 **0**	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	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M 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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
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

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
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 Amount	0	0	0

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
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 Amount	0	0	0

CPA Summary

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Clay County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
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 Amount	0	0	0

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
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 Amount	0	0	0

CPA Summary

Clay County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
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 Amount	0	0	0

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
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 Amount	0	0	0

CPA Summary

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
COUNTY OF CLAY ss.

and says: That he is
ek, newspaper printed
ral circulation in Clay
daily, weekly, monthly
id newspaper is not a

es a year; has been so
county and state for a
lication of said notice;
nter in said County as

as published in the
_____ consecutive
g made as aforesaid on
ubsequent publications

_____,2024
_____,2024
_____,2024
_____,2024

Dispatch

_____, 2025.

324.90

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PUBLIC NOTICE

(Published in The Clay Center Dispatch Tuesday, August 27, 2024)

State of Kansas County
Clay County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Clay County
will meet on September 16, 2024 at 5:30 PM at Clay County Courthouse 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 and Revenue Neutral Rate.
Detailed budget information is available at Clay County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax	Budget Authority for	Amount of 2024 Ad Valorem Tax	Proposed Rate*
General	(3,605,400)	13.536	(3,998,357)	13.556	(4,237,454)	(2,120,515)	13.346
Debt Service							
Road & Bridge	(3,193,578)	16.384	(3,155,000)	16.562	(3,250,000)	(2,713,349)	17.077
Health	(864,094)	0.961	(853,843)	0.954	(915,470)	(219,244)	1.380
Noxious Weed	(183,857)	0.500	(317,250)	0.700	(345,573)	(79,444)	0.500
Courthouse Maintenance	(88,336)	1.499	(110,000)	1.500	(1,040,801)	(238,332)	1.500
Ambulance	(1,105,750)	3.623	(1,209,000)	2.742	(1,310,468)	(623,953)	3.927
Employee Benefits	(2,603,475)	15.671	(3,499,601)	16.911	(3,750,781)	(2,350,806)	14.795
Economic Development	(97,255)	1.000	(130,000)	1.000	(535,840)	(158,888)	1.000
Special Bridge	(249,401)	1.499	(252,503)	1.500	(253,970)	(238,332)	1.500
Special Parks & Recreation	(1,500)		(1,500)		(8,100)		
Special Alcohol	(12,500)		(12,500)		(36,522)		
Bridge Improvement Sales Tax	(244,108)		(600,950)		(4,322,850)		
Noxious Weed Capital Outlay	(61,725)				(353,912)		
Solid Waste	(565,638)		(610,000)		(709,690)		
Solid Waste Capital Outlay					(145,312)		
County Sanitarian					(27,365)		
911 Wireland Fund	(64,061)		(70,000)		(236,393)		
VIN Verifications	(5,289)		(21,000)		(56,330)		
Convention & Tourism	(23,729)		(26,000)		(28,290)		
Non-Budgeted Funds-A	(108,657)						
Non-Budgeted Funds-B	(68,141)						
Non-Budgeted Funds-C	(9,190)						
Non-Budgeted Funds-D	(1,416,994)						
Totals	(14,572,678)	54.673)	(14,857,504)	55.425)	(21,565,121)	8,742,864	55.025)
						*Revenue Neutral Rate ***	*54.852)*
Less: Transfers	(252,422)		(100,000)		(189,000)		
Net Expenditure	(14,320,256)		(14,757,504)		(21,376,121)		
Total Tax Levied	(8,534,230)		(8,713,934)		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	(156,102,714)		(157,228,305)		(158,888,148)		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	(14,730,000)	(23,200,000)	(23,200,000)
Revenue Bonds			(0)
Other			(0)
Lease Pur. Princ.	(694,773)	(153,500)	(0)
Total	(15,424,773)	(23,353,500)	(23,200,000)

*Tax rates are expressed in mills

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

Kayla Wang
County Clerk

Clay County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2023 Expenditures	Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Actual Tax	Proposed Budget Year for 2025 Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2024 Estimated Valuation
Fancy Creek Cem #1	(1,750)	0.857)	(2,500)	0.881)	(2,500)	(1,732)	0.899)	*0.913)*	(1,927,253)
Sherman Cem #2	(4,500)	0.455)	(4,500)	0.214)	(5,500)	(5,474)	0.415)	*0.207)*	(13,195,909)
Rose Meron Cem #3	(5,746)	0.978)	(6,000)	0.917)	(5,825)	(5,277)	0.921)	*0.931)*	(5,732,184)
Shields Cem #4	(520)	1.589)	(2,500)	1.048)	(2,125)	(637)	0.921)	*0.976)*	(691,781)
Athelstane Cem #5	(3,900)	1.362)	(6,300)	0.726)	(6,300)	(2,338)	0.556)	*0.762)*	(4,203,590)
Swartwood Cem C & O #6	(600)	1.197)	(1,200)	0.747)	(1,100)	(394)	0.527)	*0.551)*	(747,915)
Wesleyan Cem #7	(1,225)	0.740)	(2,400)	0.706)	(2,400)	(1,021)	0.743)	*0.752)*	(1,373,459)

Clay County

will meet on September 16, 2024 at 5:30 PM at Clay County Courthouse 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 and Revenue Neutral Rate. Detailed budget information is available at Clay County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax	Budget Authority for	Amount of 2024 Ad Valorem Tax	Proposed Rate*
General	(3,605,400)	13.536)	(3,998,357)	13.556)	(4,237,454)	(2,120,515)	13.346)
Debt Service							
Road & Bridge	(3,193,578)	16.384)	(3,155,000)	16.562)	(3,250,000)	(2,713,349)	17.077)
Health	(864,094)	0.951)	(853,843)	0.954)	(915,470)	(219,244)	1.380)
Noxious Weed	(183,867)	0.500)	(317,250)	0.700)	(345,573)	(79,444)	0.500)
Courthouse Maintenance	(88,336)	1.499)	(110,000)	1.500)	(1,040,801)	(238,332)	1.500)
Ambulance	(1,105,750)	3.623)	(1,209,000)	2.742)	(1,310,468)	(623,953)	3.927)
Employee Benefits	(2,603,475)	15.671)	(3,499,601)	16.911)	(3,750,781)	(2,350,806)	14.795)
Economic Development	(97,255)	1.000)	(130,000)	1.000)	(535,840)	(158,888)	1.000)
Special Bridge	(249,401)	1.499)	(252,503)	1.500)	(253,970)	(238,332)	1.500)
Special Parks & Recreation	(1,500)		(1,500)		(8,100)		
Special Alcohol	(12,500)		(12,500)		(36,522)		
Bridge Improvement Sales Tax	(244,108)		(600,950)		(4,322,850)		
Noxious Weed Capital Outlay	(61,725)				(353,912)		
Solid Waste	(565,638)		(610,000)		(709,690)		
Solid Waste Capital Outlay					(145,312)		
County Sanitarian					(27,365)		
911 Wireland Fund	(64,061)		(70,000)		(236,393)		
VIN Verifications	(5,289)		(11,000)		(56,330)		
Convention & Tourism	(23,729)		(26,000)		(28,290)		
Non-Budgeted Funds-A	(108,657)						
Non-Budgeted Funds-B	(68,141)						
Non-Budgeted Funds-C	(9,190)						
Non-Budgeted Funds-D	(1,416,994)						
Totals	(14,572,678)	54.673)	(14,857,504)	55.425)	(21,565,121)	8,742,864	55.025)
						*Revenue Neutral Rate **	54.852)
Less: Transfers	(252,422)		(100,000)		(189,000)		
Net Expenditure	(14,320,256)		(14,757,504)		(21,376,121)		
Total Tax Levied	(8,534,230)		(8,713,934)		xxxxxxxxxxxxxxxxx		
Assessed Valuation	(166,102,714)		(157,228,306)		(158,888,148)		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	(14,730,000)	(23,200,000)	(23,200,000)
Revenue Bonds			(0)
Other			(0)
Lease Pur. Princ.	(694,773)	(153,500)	(0)
Total	(15,424,773)	(23,353,500)	(23,200,000)

*Tax rates are expressed in mills

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

Kayla Wang
County Clerk

Clay County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

Special District Funds	Prior Year Actual for 2023 Expenditures	Prior Year Actual for 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax	Proposed Budget Year for 2025 Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Fancy Creek Cem #1	(1,750)	0.857)	(2,500)	0.881)	(2,500)	(1,732)	0.899)	0.913)	(1,927,253)
Sherman Cem #2	(4,500)	0.455)	(4,500)	0.214)	(5,500)	(5,474)	0.415)	0.207)	(13,195,909)
Rose Meron Cem #3	(5,746)	0.978)	(6,000)	0.917)	(5,825)	(5,277)	0.921)	0.931)	(5,732,184)
Shields Cem #4	(520)	1.589)	(2,500)	1.048)	(2,125)	(637)	0.921)	0.978)	(691,781)
Athelstane Cem #5	(3,900)	1.362)	(6,300)	0.726)	(6,300)	(2,338)	0.556)	0.762)	(4,203,590)
Swartwood Cem C & O #6	(600)	1.197)	(1,200)	0.747)	(1,100)	(394)	0.527)	0.551)	(747,915)
Wesleyan Cem #7	(1,225)	0.740)	(2,400)	0.706)	(2,400)	(1,021)	0.743)	0.752)	(1,373,459)
Broughton Cem #8	(930)	0.197)	(3,000)	0.051)	(2,750)	(456)	0.052)	0.052)	(8,797,246)
Gatesville Cem #9	(600)	0.818)	(2,650)	0.764)	(2,650)	(123)	0.110)	0.749)	(1,123,900)
Ebenezer Cem #10	(1,190)	0.246)	(4,550)	0.156)	(4,400)	(1,011)	0.154)	0.158)	(6,581,289)
Brethern In Christ Cem #11	(1,600)	0.584)	(2,000)	0.620)	(2,000)	(1,620)	0.718)	0.635)	(2,257,329)
Parallel Cem C&W #12	(1,565)	1.607)	(5,000)	1.419)	(5,000)	(1,375)	0.766)	1.479)	(1,794,406)
Goshen Central Cem #13	(2,400)	0.891)	(3,000)	0.953)	(3,000)	(2,780)	1.201)	0.982)	(2,314,738)
Pleasant Ridge Cem #14	(975)	0.374)	(1,700)	0.458)	(1,700)	(947)	0.403)	0.483)	(2,353,420)
Norweglan Lutheran Cem #15	(1,440)	1.202)	(3,000)	0.192)	(3,000)	(1,934)	1.185)	0.213)	(1,631,828)
Swedesburg Lutheran Cem #16	(2,795)	1.132)	(3,700)	0.942)	(3,500)	(2,552)	1.580)	0.988)	(1,614,833)
Bloom Cem #17	(1,600)	0.795)	(3,000)	0.491)	(3,000)	(1,725)	0.667)	0.519)	(2,588,028)
Hayes Cem #18	(725)	0.447)	(2,600)	0.398)	(2,600)	(493)	0.333)	0.411)	(1,481,808)
Lincoln Cem #19	(1,665)	0.901)	(2,650)	0.869)	(2,650)	(1,887)	1.014)	0.898)	(1,861,252)
Hebron Cem #20	(945)	0.574)	(2,000)	0.565)	(1,900)	(790)	0.567)	0.581)	(1,393,021)
Swedish Pleasant Hill Cem #21	(2,015)	4.347)	(6,400)	0.824)	(6,400)	(1,822)	1.144)	0.838)	(1,592,547)
Riverdale Cem #22	(1,580)	0.444)	(3,500)	0.433)	(3,100)	(1,029)	0.445)	0.466)	(2,312,257)
Wakefield Consol Cem #23	(26,503)	1.319)	(47,000)	0.877)	(52,000)	(30,316)	1.662)	0.838)	(18,240,423)
Idana Cem #24	(1,599)	0.469)	(5,000)	0.050)	(4,000)	(2,117)	0.892)	0.052)	(2,372,479)
Appleton Cem #25	(840)	0.565)	(2,500)	0.491)	(2,275)	(1,102)	0.516)	0.516)	(2,133,607)
Garfield Cem #26	(1,100)	1.216)	(2,200)	1.113)	(2,200)	(1,298)	1.320)	1.138)	(983,455)
Mizpah Cem #27	(1,200)	1.030)	(3,500)	1.092)	(3,500)	(975)	0.363)	1.135)	(2,687,124)
Republican City Cem #28	(983)	0.309)	(3,100)	0.248)	(3,350)	(1,070)	0.236)	0.246)	(4,533,497)
Iwaoura Cem #29	(675)	0.559)	(2,350)	0.520)	(2,175)	(827)	0.544)	0.565)	(1,521,741)
Wilson Cem #30	(850)	0.191)	(1,600)	0.115)	(1,600)	(888)	0.226)	0.123)	(3,920,519)
Uniondale Baptist Cem #32	(1,576)	0.660)	(2,200)	0.845)	(2,160)	(1,142)	0.839)	0.874)	(1,359,954)

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

Kayla Wang
County Clerk

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_____,2024
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Dispatch

_____, 2025.

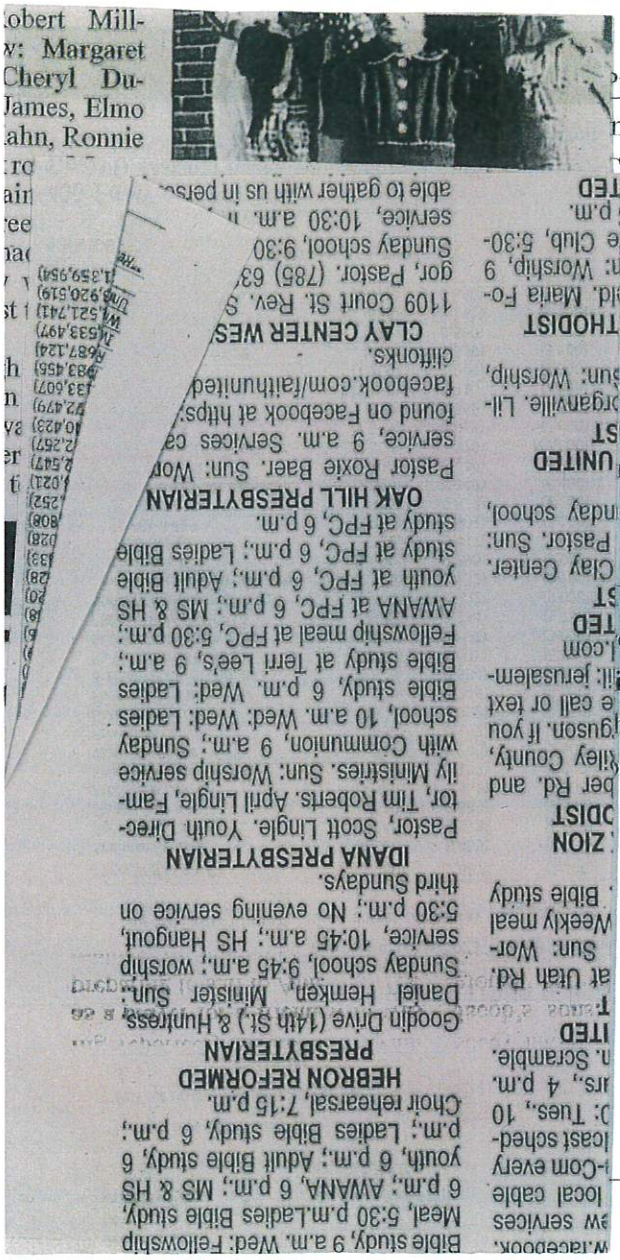
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324.90

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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
COUNTY OF CLAY ss.



Ryan D. Wilson, being first duly sworn, deposes and says: That he is Publisher of *The Clay Center Dispatch*, a once a week, newspaper printed in the State of Kansas, and published in and of general circulation in Clay County, Kansas, with a general paid circulation on a daily, weekly, monthly yearly basis in Clay County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Clay Center in said County as periodical matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive **time(s) / week(s)**, the first publication thereof being made as aforesaid on the 27th day of Aug., 2024, with subsequent publications being made on the following date:

_____,2024	_____,2024
_____,2024	_____,2024
_____,2024	_____,2024
_____,2024	_____,2024

Ryan D. Wilson, Publisher - The Clay Center Dispatch

Subscribed and sworn to before me this 10th day of February, 2025.

AMY SLINGSBY
Notary Public - State of Kansas
My Appt. Expires December 15, 2026

Notary Public

My commission expires: December 15, 2026 -Printer's fee $ 324.90

Additional copies $_____