State of Kansas
City

2026

CERTIFICATE

To the Clerk of Barton County , State of Kansas
We, the undersigned, officers of
City of Claflin
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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	548,250	230,119	47.922
Debt Service	10-113				
Library	12-1220				
Employee Benefit	12-16,102	7	121,000	82,007	17.078
		7			
Special Highway		8	37,000		
Sewer Fund		8	103,829		
Water Fund		9	213,998		
Refuse Fund		9	74,000		
Non-Budgeted Funds		10			
Totals		xxxxxx	1,098,077	312,126	65.07
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice		12			
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	58.373
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2025

_____
County Clerk

Robert Hunter Council Member
Dorothy Hicks Council Member
Council Member
Council Member
Council Member
Mayor

Governing Body

City of Claflin

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	211,257	40,492	524	241	2,333	662
Debt Service						
Library						
Employee Benefit	69,047	13,234	171	79	762	216
TOTAL	280,304	53,726	695	320	3,095	878

County Treas Motor Vehicle Estimate 53,726

County Treas Recreational Vehicle Estimate 695

County Treas 16/20M Vehicle Estimate 320

County Treas Commercial Vehicle Tax Estimate 3,095

County Treas Watercraft Tax Estimate 878

Motor Vehicle Factor 0.19167

Recreational Vehicle Factor 0.00248

16/20 Vehicle Factor 0.00114

Commercial Vehicle Factor 0.01104

Watercraft Factor 0.00313

City of Claflin 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 Fund	Capital Improvement	35,000	15,836	12,000	12-1,118
General Fund	Equipment Reserve	35,000	12,000	12,000	12-1,117
General Fund	Special Highway	15,000	15,000	15,000	12-1,119
Sewer Fund	Sewer Reserve	5,000	5,000	15,887	12-631o
Water Fund	Water Reserve	5,000	5,000	5,000	12-825d
Sewer fund	Capital Improvement	1,200	1,200	1,200	12-1,118
Water Fund	Capital Improvement	1,200	5,000	5,000	12-1,118
	Totals	97,400	59,036	66,087	
	Adjustments*				
	Adjusted Totals	97,400	59,036	66,087	

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

City of Claflin

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:											
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 Claflin

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
Sewer Plant	10/2/2003	,240	2.83	250,000	8,113	8,228	0
				Totals	**8,113**	**8,228**	**0**

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

City of Claflin 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	119,043	67,496	37,206
Receipts:			
Ad Valorem Tax	142,735	211,257	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			40,492
Recreational Vehicle Tax			524
16/20M Vehicle Tax			241
Commercial Vehicle Tax			2,333
Watercraft Tax			662
Gross Earning (Intangible) Tax			0
All other income per worksheet	290,885	270,368	236,673
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax			
Licenses			
Building Permits			
State of Kansas			
Transfer from Capital Improvement			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**433,619**	**481,625**	**280,925**
Resources Available:	**552,662**	**549,121**	**318,131**
Expenditures:			
Salaries & Wages			
Employee Benefits			
General Administration	348,547	311,130	333,200
Pool	33,618	38,000	43,000
Police	103,002	162,785	172,050
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**485,166**	**511,915**	**548,250**
Unencumbered Cash Balance Dec 31	67,496	37,206	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	552,509	537,660	548,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	548,250
		Tax Required	230,119
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**230,119**

CPA Summary

City of Claflin 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,547	48,436	24,531
Receipts:	0		
Ad Valorem Tax	92,913	69,047	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			13,234
Recreational Vehicle Tax			171
16/20M Vehicle Tax			79
Commercial Vehicle Tax			762
Watercraft Tax			216
All other income per worksheet	18,023	18,048	
			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**110,936**	**87,095**	**14,462**
Resources Available:	**125,482**	**135,531**	**38,993**
Expenditures:			
All Expenses per worksheet	77,046	111,000	121,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**77,046**	**111,000**	**121,000**
Unencumbered Cash Balance Dec 31	48,436	24,531	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	112,000	120,000	121,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,000
		Tax Required	82,007
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	82,007

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

City of Claflin 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	44,950	54,161	48,481
Receipts:			
State of Kansas Gas Tax	14,838	16,320	16,320
County Transfers Gas		0	0
Transfer from General Fund	15,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,838**	**31,320**	**31,320**
Resources Available:	**74,788**	**85,481**	**79,801**
Expenditures:			
Street Repair and Maint	14,493	35,000	35,000
Parts & Supplies	6,134	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,627**	**37,000**	**37,000**
Unencumbered Cash Balance Dec 31	54,161	48,481	42,801
2024/2025/2026 Budget Authority Amoun	27,000	37,000	37,000

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	105,439	140,524	156,817
Receipts:			
Charges to Customers	100,299	105,000	105,000
Interest on Idle Funds	5,674	6,000	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**105,973**	**111,000**	**111,500**
Resources Available:	**211,412**	**251,524**	**268,317**
Expenditures:			
	0	0	0
Personel Expense	25,996	30,860	31,742
Contractual	21,704	36,836	43,000
Commodities	1,100	12,867	12,000
Capital Outlay			
Debt Service	15,887	7,944	
Transfers	6,200	6,200	17,087
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**70,888**	**94,707**	**103,829**
Unencumbered Cash Balance Dec 31	140,524	156,817	164,488
2024/2025/2026 Budget Authority Amoun	101,107	97,954	103,829

CPA Summary

City of Claflin 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	239,299	259,323	219,363
Receipts:			
Charges to Customers	173,422	173,350	173,350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**173,422**	**173,350**	**173,350**
Resources Available:	**412,722**	**432,673**	**392,713**
Expenditures:			
Total Expenses per Worksheet	0	0	0
Personel	79,627	101,098	101,098
Contractual	41,612	55,213	55,900
Commodities	25,959	17,000	17,000
Capital Outlay		30,000	30,000
Transfers	6,200	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**153,398**	**213,311**	**213,998**
Unencumbered Cash Balance Dec 31	259,323	219,363	178,715
2024/2025/2026 Budget Authority Amount	234,840	216,497	213,998

Adopted Budget **Refuse Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,788	29,318	29,318
Receipts:			
Charges to Customers	62,941	74,000	74,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**62,941**	**74,000**	**74,000**
Resources Available:	**90,730**	**103,318**	**103,318**
Expenditures:			
Total Expenses per Worksheet	61,412	74,000	74,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**61,412**	**74,000**	**74,000**
Unencumbered Cash Balance Dec 31	29,318	29,318	29,318
2024/2025/2026 Budget Authority Amount	66,350	74,000	74,000

CPA Summary

2026

City of Claflin

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Equipment Reserve**		**Sewer Reserve**		**Water Reserve**		**American Rescue Plan**		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	48,492	Cash Balance Jan 1	105,708	Cash Balance Jan 1	82,617	Cash Balance Jan 1	92,054	Cash Balance Jan 1	91,779	420,650
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer General Fund	35,000	Transfer General Fund	35,000	Interest	4,467	Interest	37			
Transfer Sewer	1,200			Transfer Sewer Fund	5,000	Transfer from Water	5,000			
Transfer Water	1,200									
Total Receipts	37,400	Total Receipts	35,000	Total Receipts	9,467	Total Receipts	5,037	Total Receipts	0	86,904
Resources Available:	85,892	Resources Available:	140,708	Resources Available:	92,084	Resources Available:	97,091	Resources Available:	91,779	507,554
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Projects	10,000	Tractor Loader	36,900		0	Water Project	31,500	Utility Project	88,591	
Total Expenditures	10,000	Total Expenditures	36,900	Total Expenditures	0	Total Expenditures	31,500	Total Expenditures	88,591	166,991
Cash Balance Dec 31	75,892	Cash Balance Dec 31	103,808	Cash Balance Dec 31	92,084	Cash Balance Dec 31	65,591	Cash Balance Dec 31	3,188	340,563 **
										340,563 **

** Note: These two block figures should agree.

CPA Summary

Resolution No. 25-0908

A RESOLUTION OF THE CITY OF CLAFLIN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Claflin was calculated as 58.373 mills by the Barton County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Claflin, 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 CLAFLIN:

The City of Claflin shall levy a property tax rate exceeding the Revenue Neutral Rate of 58.373 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 8th day of September 2025 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the ___City of Claflin___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 25-0908

Governing Body Member	Yes	No	No Vote
Robert Gunder	X		
Dorian Hickel	X		
Dan Michaelis	X		
Dustin Daniels	X		
Corey Liebl	X		
TOTAL			

Certified:

Lauren Kinne, City Clerk

Affidavit of Publication

STATE OF KANSAS

SS.

BARTON COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE HOISINGTON DISPATCH

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Barton County, Kansas with a general paid circulation on a weekly basis in Barton County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly 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 Ellinwood in said County as second class 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 ISSUE, the first publication thereof being made as aforesaid on the 21 day of Aug, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W Mercer

SUBSCRIBED and sworn to before me this 21 day of Aug, 2025.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 55.12

Additional copies $ _____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL LEGAL

(First published in The Hoisington Dispatch, Thursday, August 21, 2025) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Claflin
will meet on September 8, 2025 at 7:00 P.M. at Claflin City Office, 111 East Hamilton, Claflin, KS 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 Claflin City Office 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	487,166	23.771	511,915	43.271	540,200	239,119	43.922
Debt Service							
Library							
Employee Benefit	77,046	22.312	111,000	13.433	121,000	62,027	17.078
Special Highway	20,825		37,000		37,000		
Street Fund	70,888		94,397		103,829		
Water Fund	153,398		213,211		213,398		
Refuse Fund	61,412		74,000		74,000		
Non-Budgeted Funds	168,991						
Totals	1,035,530	50.083	1,041,523	62.550	1,098,027	272,126	65.000
						Revenue Neutral Rate**	18.873
Less: Transfers	57,400		59,036		60,087		
Net Expenditure	938,129		982,887		1,028,900		
Total Tax Levied	241,915		259,364		################		
Assessed Valuation	4,094,376		4,429,631		4,801,926		

Outstanding Indebtedness, January 1:	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	30,448	24,001	8,113
Total	30,448	24,001	8,113

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by K.S.A. 79-2988

Lauren Rhymer
City Official Title: City Clerk