2024

CERTIFICATE

To the Clerk of Lincoln, State of Kansas
We, the undersigned, officers of
Barnard
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 expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	73,227	15,116	60.192
Debt Service	10-113		12,048	9,197	36.623
Library	12-1220				
Special Highway					
Totals		xxxxx	85,275	24,313	96.815
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					251,131
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 97.071

Assisted by:

Address:

Email:

Attest: November 3, 2023

County Clerk

Governing Body

CPA Summary

THE SEAL OF LINCOLN COUNTY KANSAS CLERK

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	15,839	3,376	54	101	374	17
Debt Service	8,502	1,812	29	54	201	9
Library						
TOTAL	24,341	5,188	83	155	575	26

County Treas Motor Vehicle Estimate 5,188
County Treas Recreational Vehicle Estimate 83
County Treas 16/20M Vehicle Estimate 155
County Treas Commercial Vehicle Tax Estimate 575
County Treas Watercraft Tax Estimate 26

Motor Vehicle Factor 0.21312
Recreational Vehicle Factor 0.00341
16/20M Vehicle Factor 0.00637
Commercial Vehicle Factor 0.02361
Watercraft Factor 0.00107

Barnard 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Barnard

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
	6/1/2013	6/1/2033	2.96	180,000	112,000	6/1	6/1	3,315	9,000	3,049	9,000
Total G.O. Bonds					**112,000**			**3,315**	**9,000**	**3,049**	**9,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**112,000**			**3,315**	**9,000**	**3,049**	**9,000**

Barnard

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Totals					**0**	**0**	**0**

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

Barnard 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,555	6,906	5,133
Receipts:			
Ad Valorem Tax	16,558	15,839	xxxxxxxxxxxxxxxx
Delinquent Tax	310	0	
Motor Vehicle Tax	2,474	2,834	3,376
Recreational Vehicle Tax	63	54	54
16/20M Vehicle Tax	124	122	101
Commercial Vehicle Tax	107	426	374
Watercraft Tax	12	10	17
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
personal property	481	200	200
water utility	17,627	19,000	19,000
sewer/refuse	24,240	24,000	16,125
franchise fees	4,857	6,000	5,000
local sales tax	7,675	7,000	7,000
city/county highway	1,634	1,750	1,750
In Lieu of Taxes (IRB)			
Interest on Idle Funds	143	143	
Neighborhood Revitalization Rebate			0
Miscellaneous	1,144	1,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,449**	**78,378**	**52,996**
Resources Available:	**87,004**	**85,284**	**58,129**

Barnard

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	87,004	85,284	58,129
Expenditures:			
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
0	0	0	0
Sub-Total detail page	0	0	0
Salaries/wages	11,577	13,000	14,000
employee benefits	1,738	1,989	2,142
water utility	13,499	14,420	15,000
insurance	6,400	8,345	8,345
repairs	5,200	3,500	2,900
supplies	4,650	2,700	2,500
refuse	7,926	8,328	8,500
fees/tax/dues	1,640	1,640	1,640
sewer	8,400	8,400	4,200
tower	4,200	4,080	4,200
utilities	8,772	9,737	9,800
spraying	2,290	250	0
Cash Forward (2024 column)			
Miscellaneous	3,806	3,762	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,098**	**80,151**	**73,227**
Unencumbered Cash Balance Dec 31	6,906	5,133	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	86,400	84,785	73,227
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,227
		Tax Required	15,098
	Delinquent Comp Rate:	0.1%	18
		Amount of 2023 Ad Valorem Tax	15,116

CPA Summary

Barnard 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,553	818	7
Receipts:			
Ad Valorem Tax	7,720	8,502	xxxxxxxxxxxxxxxx
Delinquent Tax	160	150	0
Motor Vehicle Tax	573	1,812	1,812
Recreational Vehicle Tax	0	29	29
16/20M Vehicle Tax	66	51	54
Commercial Vehicle Tax	57	201	201
Watercraft Tax	5	9	9
personal property	236	250	250
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			0
Miscellaneous		500	500
Does miscellaneous exceed 10% Total Re			
Total Receipts	8,817	11,504	2,855
Resources Available:	12,370	12,322	2,862
Expenditures:			
	11,552	12,315	12,048
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	11,552	12,315	12,048
Unencumbered Cash Balance Dec 31	818	7	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	11,552	12,315	12,048
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,048
		Tax Required	9,186
	Delinquent Comp Rate:	0.1%	11
		Amount of 2023 Ad Valorem Tax	9,197

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.1%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of

Barnard

will meet on August 7 at 6:30 at Brnard Community Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 313 Main, Barnard City office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	80,098	71.587	80,151	63.917	73,227	15,116	60.279
Debt Service	11,552	35.204	12,315	34.310	12,048	9,197	36.677
Library							
Special Highway							
Totals	91,650	106.791	92,466	98.227	85,275	24,313	96.956
						*Revenue Neutral Rate***	*97.071*
Less: Transfers	0		0		0		
Net Expenditure	91,650		92,466		85,275		
Total Tax Levied	25,412		24,341		xxxxxxxxxxxxxxxxx		
Assessed Valuation	228,211		247,753		250,761		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	128,000	120,000	112,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	128,000	120,000	112,000

*Tax rates are expressed in mills

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

Barbara Rathbun
Official Title: City Clerk

LINCOLN SENTINEL-REPUBLICAN
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...is all about

NOTICE OF BUDGE HEARING

(First Published in Lincoln Sentinel-Republican on Wednesday, July 12, 2023)

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General	80,098	71.587	80,151	63.917	73,227	15,116	60.279
Debt Service	11,552	35.204	12,315	34.310	12,048	9,197	36.677
Library							
Special Highway							
Totals	91,650	106.791	92,466	98.227	85,275	24,313	96.956
					Revenue Neutral Rate**		97.071
Less: Transfers	0		0		0		
Net Expenditure	91,650		92,466		85,275		
Total Tax Levied	25,412		24,341		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	228,211		247,753		250,761		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	128,000		120,000		112,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	128,000		120,000		112,000		

*Tax rates are expressed in mills

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

Barbara Rathbun
Official Title: City Clerk

WE'RE HIRING

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wanted for the

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