State of Kansas
City

2025

CERTIFICATE

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
City of Barnes
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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	127,841	43,931	44.126
Debt Service	10-113				
Library	12-1220				
Special Highway		7	37,052		
Water		7	49,700		
Sewer		8	142,128		
Trash		8	17,767		
Non-Budgeted Funds-A		9			
Totals		xxxxx	374,488	43,931	44.126
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					995,586
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	44.126
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2024

_____
County Clerk

Governing Body

CPA Summary

City of Barnes

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	43,969	7,716	162	137	754	13
Debt Service						
Library						
TOTAL	43,969	7,716	162	137	754	13

County Treas Motor Vehicle Estimate 7,716
County Treas Recreational Vehicle Estimate 162
County Treas 16/20M Vehicle Estimate 137
County Treas Commercial Vehicle Tax Estimate 754
County Treas Watercraft Tax Estimate 13

Motor Vehicle Factor 0.17549
Recreational Vehicle Factor 0.00368
16/20M Vehicle Factor 0.00312
Commercial Vehicle Factor 0.01715
Watercraft Factor 0.00030

City of Barnes 2025

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	Street Reserve	30,000	4,000	8,811	12-1,119
Water	Water Reserve	3,372	6,548	6,625	12-825d
Sewer	Equipment Reserve	5,000	20,000	30,000	12-825d
	Totals	38,372	30,548	45,436	
	Adjustments				
	Adjusted Totals	38,372	30,548	45,436	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Barnes 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Project	9/1/2011	9/1/2025	0.02	143,000	20,000	8/1 and 12/1	8/1	726	10,000	800	10,000
Total G.O. Bonds					**20,000**			**726**	**10,000**	**800**	**10,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**20,000**			**726**	**10,000**	**800**	**10,000**

City of Barnes 2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

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

City of Barnes 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	32,311	56,590	43,228
Receipts:			
Ad Valorem Tax	42,973	43,969	xxxxxxxxxxxxxxxxx
Delinquent Tax	268	300	400
Motor Vehicle Tax	8,911	8,000	7,716
Recreational Vehicle Tax	217	100	162
16/20M Vehicle Tax	174	140	137
Commercial Vehicle Tax	876	800	754
Watercraft Tax	20	15	13
Gross Earning (Intangible) Tax			0
Franchise Tax	13,418	12,500	11,500
KS Sales Tax	81,061	30,000	20,000
Insurance Dividend	1,115	1,200	1,300
Dog License	40	25	20
RV Park Fees	90	30	20
Neighborhood Revitalization Rebate	-793	-1,821	-1,340
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**148,370**	**95,258**	**40,682**
Resources Available:	**180,681**	**151,848**	**83,910**
Expenditures:			
Wages	10,198	12,000	13,000
Employee Taxes	3,076	3,200	3,400
Office Supplies	1,708	1,800	1,900
General Maintenance/Supplies	2,859	3,200	3,500
General Maintenance/Repairs	1,433	2,500	3,500
Utilities - Electric & Natural Gas	13,493	15,000	20,000
Telephone & Internet	732	900	1,000
Fuel	707	1,000	1,200
Membership/Subscriptions Dues	643	700	800
Publications	262	1,200	1,000
City Christmas Festival	70	100	200
Insurance	8,558	10,000	11,000
Website Maintenance	251	270	280
Street Grant/Maintenance	47,351	50,000	55,000
Transfer to Street Reserve	30,000	4,000	8,811
Donations/Equipment Rental	2,500	2,500	3,000
Budget Prep	250	250	250
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**124,091**	**108,620**	**127,841**
Unencumbered Cash Balance Dec 31	56,590	43,228	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	96,719	109,282	127,841
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	127,841
		Tax Required	43,931
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	43,931

City of Barnes 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	61,505	65,873	32,942
Receipts:			
State of Kansas Gas Tax	4,368	4,120	4,110
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,368**	**4,120**	**4,110**
Resources Available:	**65,873**	**69,993**	**37,052**
Expenditures:			
Street Repairs		37,051	37,052
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**37,051**	**37,052**
Unencumbered Cash Balance Dec 31	65,873	32,942	0
2023/2024/2025 Budget Authority Amoun	15,000	54,755	37,052

0

Adopted Budget

Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,675	24	0
Receipts:			
Water Deposits	200	100	200
Reconnect Fees	178	150	200
Water Sold to Patrons	42,051	45,000	47,000
Interest on Idle Funds	1,960	2,200	2,300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,389**	**47,450**	**49,700**
Resources Available:	**60,064**	**47,474**	**49,700**
Expenditures:			
Wages	8,679	9,500	10,000
Water Repairs & Supplies	29,602	12,000	13,000
Water Testing & Postage	2,513	2,600	2,700
Electricity for Water	2,032	2,150	2,250
Natural Gas for Water	1,185	1,300	1,500
Sales Tax & Water Protection Fee	506	700	750
Refund of Water Deposit	55	100	100
Membership/Subscriptions	652	675	700
GO Bond Water Project	10,526	10,726	10,800
Transfer to Sp Water	3,372	6,548	6,625
Water Permit	185	185	185
Equipment Rental	250	250	250
Collection Fee	240	240	240
DCF Payments	243	500	600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,040**	**47,474**	**49,700**
Unencumbered Cash Balance Dec 31	24	0	0
2023/2024/2025 Budget Authority Amoun	57,852	62,723	49,700

See Tab A

CPA Summary

City of Barnes 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	131,923	147,860	119,128
Receipts:			
Sewer Charges to Patrons	21,646	22,200	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,646**	**22,200**	**23,000**
Resources Available:	**153,569**	**170,060**	**142,128**
Expenditures:			
Electricity for Sewer Lift	604	680	750
Transfer to Equipment Reserve	5,000	20,000	30,000
DCF Payments	105	252	252
Sewer Repairs/Improvement		30,000	111,126
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,709**	**50,932**	**142,128**
Unencumbered Cash Balance Dec 31	147,860	119,128	0
2023/2024/2025 Budget Authority Amoun	25,650	149,273	142,128

Adopted Budget

Trash	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,323	5,267	3,267
Receipts:			
Trash Collection from Patrons	13,790	14,000	14,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,790**	**14,000**	**14,500**
Resources Available:	**19,113**	**19,267**	**17,767**
Expenditures:			
Trash Collection Billing	13,846	16,000	17,767
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,846**	**16,000**	**17,767**
Unencumbered Cash Balance Dec 31	5,267	3,267	0
2023/2024/2025 Budget Authority Amoun	16,000	19,823	17,767

CPA Summary

City of Barnes

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Street Reserve		**Water Reserve**		**Equipment Reserve**		**Capital Reserve**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	113,705	Cash Balance Jan 1	122,252	Cash Balance Jan 1	32,597	Cash Balance Jan 1	96,157	Cash Balance Jan 1		364,711
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from General	30,000	Trans from Water	3,372	Trans from Sewer	5,000					
Total Receipts	30,000	Total Receipts	3,372	Total Receipts	5,000	Total Receipts	0	Total Receipts	0	38,372
Resources Available:	143,705	Resources Available:	125,624	Resources Available:	37,597	Resources Available:	96,157	Resources Available:	0	403,083
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	143,705	Cash Balance Dec 31	125,624	Cash Balance Dec 31	37,597	Cash Balance Dec 31	96,157	Cash Balance Dec 31	0	**403,083** **
										403,083 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2025

The governing body of

City of Barnes

will meet on August 12, 2024 at 6:00 PM at 202 East Railroad Ave Barnes, KS 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 City Office and will be available at this hearing.

BUDGET SUMMARY

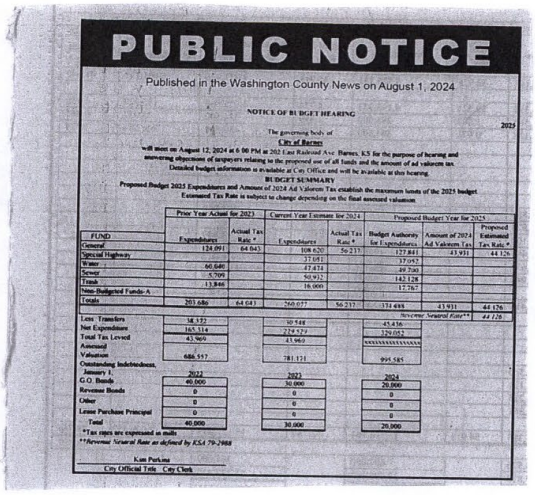
Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	124,091	64.043	108,620	56.237	127,841	43,931	44.126
Special Highway			37,051		37,052		
Water	60,040		47,474		49,700		
Sewer	5,709		50,932		142,128		
Trash	13,846		16,000		17,767		
Non-Budgeted Funds-A							
Totals	203,686	64.043	260,077	56.237	374,488	43,931	44.126
						*Revenue Neutral Rate***	*44.126*
Less: Transfers	38,372		30,548		45,436		
Net Expenditure	165,314		229,529		329,052		
Total Tax Levied	43,969		43,969		xxxxxxxxxxxxxxxxx		
Assessed Valuation	686,557		781,171		995,585		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	40,000		30,000		20,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	40,000		30,000		20,000		

*Tax rates are expressed in mills

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

Kim Perkins
City Official Title: City Clerk



PUBLIC NOTICE

Published in the Washington County News on August 1, 2024

NOTICE OF BUDGET HEARING

2025

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City of Barnes

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Detailed budget information is available at City 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 Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	124,091	64.043	108,620	56.233	127,841	43,931	44.126
Special Highway			37,051		37,093		
Water	60,040		47,474		49,700		
Sewer	5,709		50,932		142,128		
Trash	13,846		16,000		17,767		
Non-Budgeted Funds-A							
Totals	203,686	64.043	260,077	56.233	374,488	43,931	44.126
						*Revenue Neutral Rate**	*44.126*
Less: Transfers	38,172		30,548		45,436		
Net Expenditure	165,514		229,529		329,052		
Total Tax Levied	43,969		43,960		xxxxxxxxxxxxxxx		
Assessed Valuation	686,557		781,121		995,585		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	40,000		30,000		20,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	40,000		30,000		20,000		

*Tax rates are expressed in mills

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

Kim Perkins

City Official Title: City Clerk