2025

CERTIFICATE

To the Clerk of Barton County, State of Kansas
We, the undersigned, officers of
City of Pawnee Rock
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 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 MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	164,191	59,550	83.364
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,566		
Refuse Fund		7	28,990		
Sewer Fund		8	82,643		
Water Fund		8	71,419		
Non-Budgeted Funds-A		9			
Non-Budgeted Funds-B		10			
Totals		xxxxxxx	354,809	59,550	83.364
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization		12			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	84.164
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
vdrelling@adamsbrowncpa.com

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock

2025

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	59,550	10,047	239	0	279	25
Debt Service						
Library						
TOTAL	59,550	10,047	239	0	279	25

County Treas Motor Vehicle Estimate	10,047				
County Treas Recreational Vehicle Estimate		239			
County Treas 16/20M Vehicle Estimate			0		
County Treas Commercial Vehicle Tax Estimate				279	
County Treas Watercraft Tax Estimate					25

Motor Vehicle Factor	0.16872				
Recreational Vehicle Factor		0.00401			
16/20M Vehicle Factor			0.00000		
Commercial Vehicle Factor				0.00469	
Watercraft Factor					0.00042

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 Fund	Fire Equipment Reserve Fund	6,135	0	0	K.S.A. 12-1, 117
Sewer Fund	General Fund	0	10,000	10,000	K.S.A. 12-825d
Water Fund	General Fund	0	4,000	4,000	K.S.A. 12-825d
Water Reserve Fund	Water Fund	0	5,000	5,000	K.S.A. 12-825d
	Totals	6,135	19,000	19,000	
	Adjustments*				
	Adjusted Totals	6,135	19,000	19,000	

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

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:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KS Water Pollution Control	11/19/2004	9/1/2027	2.50	299,595	53,137	3/1	3/1	664	6,329	505	6,504
						9/1	9/1	585	6,416	424	6,594
Total Other					53,137			1,249	12,745	929	13,098
Total Indebtedness					53,137			1,249	12,745	929	13,098

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, 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.

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	21,749	39,376	27,301
Receipts:			
Ad Valorem Tax	53,665	59,550	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,788	3,000	3,000
Motor Vehicle Tax	11,249	10,924	10,047
Recreational Vehicle Tax	0	109	239
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	305	280	279
Watercraft Tax	0	12	25
Gross Earning (Intangible) Tax		0	0
Local Sales Tax	35,370	34,000	35,000
Franchise Fees	8,330	7,200	7,500
Licenses & Pernits	89	200	100
Reimbursed Expenses	0	150	150
Fire Contract	5,000	5,000	5,000
Insurance Dividend	1,882	0	0
Transfer from Water Fund	0	4,000	4,000
Transfer from Sewer Fund	0	10,000	10,000
Fire Department Donations	1,135	500	0
Sale of Assets	29,745	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	2,176	2,000	2,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	641	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**154,375**	**136,925**	**77,340**
Resources Available:	**176,124**	**176,301**	**104,641**
Expenditures:			
Personal Services	35,749	37,000	38,000
Contractual	56,890	62,000	72,000
Commodities	9,269	14,000	15,500
Capital Outlay	0	5,000	6,691
Municipal Court	2,209	3,000	3,500
Employee Benefits	12,662	14,000	15,000
Park Department	498	1,000	1,000
Fire Department	8,328	10,000	10,000
Street Improvements	0	2,500	2,500
	0	0	0
Transfer Out - Equipment Reserve Fund	5,000	0	0
Transfer Out - Fire Reserve Fund	6,135	500	0
	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	8	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**136,748**	**149,000**	**164,191**
Unencumbered Cash Balance Dec 31	39,376	27,301	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	176,116	164,158	164,191
Non-Appropriated Balance			
ture/Non-Appr Balance			164,191
		Tax Required	59,550
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	59,550

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	2,471	1,456	1,316
Receipts:			
State of Kansas Gas Tax	5,125	6,260	6,250
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,125**	**6,260**	**6,250**
Resources Available:	**7,596**	**7,716**	**7,566**
Expenditures:			
Contractual	6,140	6,400	7,566
Commodities	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,140**	**6,400**	**7,566**
Unencumbered Cash Balance Dec 31	1,456	1,316	0
2023/2024/2025 Budget Authority Amount:	7,756	8,241	7,566

Adopted Budget

Refuse Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,497	7,487	6,990
Receipts:			
Charges to Customers	22,460	22,000	22,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,460**	**22,000**	**22,000**
Resources Available:	**24,957**	**29,487**	**28,990**
Expenditures:			
Contractual Services	17,470	22,497	28,990
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,470**	**22,497**	**28,990**
Unencumbered Cash Balance Dec 31	7,487	6,990	0
2023/2024/2025 Budget Authority Amount:	20,000	22,497	28,990

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,311	49,762	47,643
Receipts:			
Charges to Customers	34,797	30,000	30,000
Improvement Revenue	5,025	5,000	5,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,822**	**35,000**	**35,000**
Resources Available:	**66,133**	**84,762**	**82,643**
Expenditures:			
Contractual Services	1,969	5,000	14,000
Commodities	282	3,000	5,000
Revolving Loan:	0	0	0
Principal Payment	12,402	12,745	13,098
Interest Payment	1,562	1,249	929
Service Fee	156	125	93
Capital Outlay	0	5,000	39,523
Transfer to General Fund	0	10,000	10,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,371**	**37,119**	**82,643**
Unencumbered Cash Balance Dec 31	49,762	47,643	0
2023/2024/2025 Budget Authority Amount:	44,002	58,591	82,643

Adopted Budget **Water Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,915	7,419	6,419
Receipts:			
Charges to Customers	62,543	60,000	60,000
Transfer from Water Reserve Fund	0	5,000	5,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,543**	**65,000**	**65,000**
Resources Available:	**74,458**	**72,419**	**71,419**
Expenditures:			
Personal Services	35,749	37,000	38,250
Contractual	20,825	21,000	22,000
Commodities	2,411	3,500	5,000
Water Tax	73	500	500
Capital Outlay	7,794	0	1,669
Transfer to General Fund		4,000	4,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	187	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,039**	**66,000**	**71,419**
Unencumbered Cash Balance Dec 31	7,419	6,419	0
2023/2024/2025 Budget Authority Amount:	94,105	72,015	71,419

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock

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:		
Capital Improvements Fund		Equipment Reserve Fund		Sewer Reserve Fund		Water Reserve Fund		Fire Department Equipment Reserve Fund		
Unencumbered Cash Balance Jan 1	34,500	Unencumbered Cash Balance Jan 1	28,084	Unencumbered Cash Balance Jan 1	37,500	Unencumbered Cash Balance Jan 1	72,500	Unencumbered Cash Balance Jan 1	8,851	Total 181,435
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer In	5,000					Transfers In	6,135	
Total Receipts	0	Total Receipts	5000	Total Receipts	0	Total Receipts	0	Total Receipts	6135	11,135
Resources Available:	34,500	Resources Available:	33,084	Resources Available:	37,500	Resources Available:	72,500	Resources Available:	14,986	192,570
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	34,500	Cash Balance Dec 31	33,084	Cash Balance Dec 31	37,500	Cash Balance Dec 3	72,500	Cash Balance Dec 31	14,986	192,570 **
										192,570 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Pawee Rock

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Grant Fund		**Grant Fund-Park Revitalization**			0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	50	Cash Balance Dec 31	10,691	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		10,741
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Donations	170,297							
Total Receipts	0	Total Receipts	170297	Total Receipts	0	Total Receipts	0	Total Receipts	0	170,297
Resources Available:	50	Resources Available:	180,988	Resources Availa	0	Resources Availa	0	Resources Availa	0	181,038
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Park Equipment & Expenses	146,645							
Total Expenditures	0	Total Expenditures	146,645	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	146,645
Cash Balance Dec 31	50	Cash Balance Dec 31	34,343	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	34,393 **
										34,393 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Pawnee Rock
will meet on August 5, 2024 at 6:30 PM at City Hall 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 Hall 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 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	136,748	97.197	149,000	84.533	164,191	59,550	84.164
Debt Service							
Library							
Special Highway	6,140		6,400		7,566		
Refuse Fund	17,470		22,497		28,990		
Sewer Fund	16,371		37,119		62,843		
Water Fund	67,039		66,000		71,419		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	146,845						
Totals	390,413	97.197	281,016	84.533	354,809	59,550	84.164
*Revenue Neutral Rate**							*84.164*
Less: Transfers	6,135		19,000		19,000		
Net Expenditure	384,278		262,016		335,809		
Total Tax Levied	59,549		59,550		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	612,684		704,456		707,545		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	77,607	65,539	53,137
Lease Purchase Principal	0	0	0
Total	77,607	65,539	53,137

*Tax rates are expressed in mills

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

Chris Mead
Official Title: City Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	59,550	84.164	0
Debt Service	0		0
Library	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	59,550	84.164	0

2024 July 1 Valuation: 707,545

Valuation Factor: 707.545

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

STATE OF KANSAS

BARTON COUNTY

Proof of Publication

SS.

Audra Musil

of lawful age, duly sworn upon oath states that she

is the Legals Clerk

of **THE GREAT BEND TRIBUNE**

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

BARTON County, Kansas, and is

NOT a trade, religious or fraternal publication and has been PRINTED and published in BARTON County, Kansas.

That the attached notice was published in a regular issue of said newspaper

for 2 consecutive weeks, the first publication being on the 4th day of July 2024 and the last publication on the 11th day of July 2024.

Publication Fee	$ 99.60
Affidavit, Notary's Fees	$ _____
Additional Copies ___ at ___	$ _____
Total Publication Fee	$ _____

(Sign) Audra Musil

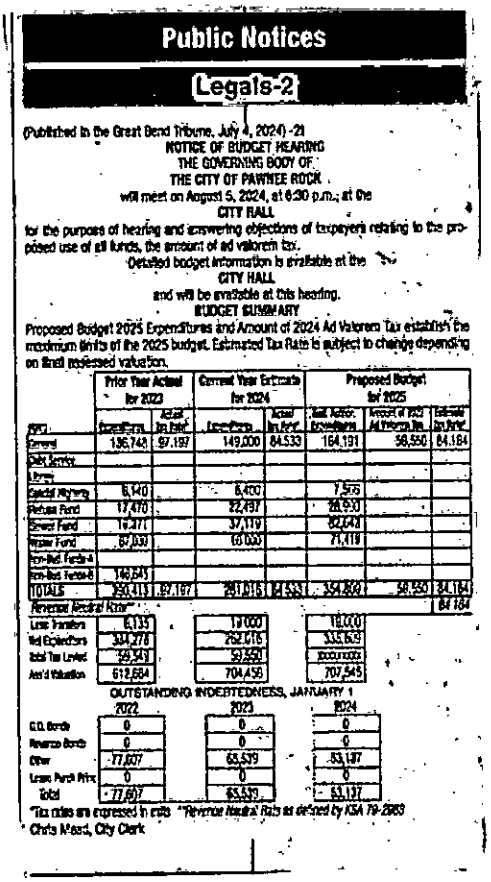
Witness my hand this 11th day of July, 2024.

SUBSCRIBED and Sworn to before me this 11th day of July 2024

Linda Pringle

NOTARY PUBLIC STATE of KANSAS
Linda Pringle
My Appt. Exp. 3-3-27

My comission expires _____



Public Notices

Legals-2

(Published in the Great Bend Tribune, July 4, 2024) -21

NOTICE OF BUDGET HEARING
THE GOVERNING BODY OF
THE CITY OF PAWNEE ROCK
will meet on August 5, 2024, at 6:30 p.m., at the
CITY HALL
for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax.

Detailed budget information is available at the CITY HALL 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 final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual tax rate*	Expenditures	Actual tax rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimated tax rate*
General	136,748	97.197	149,000	84.533	164,191	59,550	84.184
Debt Service							
Library							
Special Highway	8,140		8,400		7,566		
Refuse Fund	17,470		22,497		28,950		
Street Fund	16,271		37,119		82,043		
Water Fund	87,030		68,000		71,419		
Non-Bud. Fund-4							
Non-Bud. Fund-5	146,845						
TOTALS	390,413	97.197	285,016	84.533	354,169	59,550	84.184
Revenue Neutral Rate*							84.184
Less: Transfers	8,135		19,000		19,000		
Net Expenditure	334,278		262,016		335,169		
Total Tax Levied	59,543		59,550		xxxxxxxx		
Assessed Valuation	612,684		704,456		707,545		

OUTSTANDING INDEBTEDNESS, JANUARY 1

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	77,607	65,539	53,137
Lease Purch Princ	0	0	0
Total	77,607	65,539	53,137

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

Chris Ward, City Clerk