State of Kansas
City

2026

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 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)
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	68,977	12,923	48.141
Debt Service	10-113		12,516	11,245	41.890
Library	12-1220				
Special Highway					
Totals		xxxxx	81,493	24,168	90.031
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					268,438
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	90.244
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: November 24 2025

County Clerk

Governing Body

Randall S. Pickering
Nancy Haughton

THE SEAL OF LINCOLN COUNTY COUNTY CLERK KANSAS

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,295	1,674	44	44	0	13
Debt Service	9,929	1,162	31	30	0	9
Library						
TOTAL	24,224	2,836	75	74	0	22

County Treas Motor Vehicle Estimate 2,836
County Treas Recreational Vehicle Estimate 75
County Treas 16/20M Vehicle Estimate 74
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 22

Motor Vehicle Factor 0.11707
Recreational Vehicle Factor 0.00310
16/20M Vehicle Factor 0.00305
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00091

Barnard 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 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, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
	6/1/2013	6/1/2033	2.96	180,000	94,000	6/1	6/194	2,782	9,000	2,516	10,000
Total G.O. Bonds					**94,000**			**2,782**	**9,000**	**2,516**	**10,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**94,000**			**2,782**	**9,000**	**2,516**	**10,000**

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, 2025	Payments Due 2025	Payments Due 2026
Totals					**0**	**0**	**0**

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

Barnard 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	3,072	4,705	892
Receipts:			
Ad Valorem Tax	15,073	14,295	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	100	0
Motor Vehicle Tax	3,117	2,602	1,674
Recreational Vehicle Tax	84	50	44
16/20M Vehicle Tax	87	70	44
Commercial Vehicle Tax	426	0	0
Watercraft Tax	20	0	13
Gross Earning (Intangible) Tax			0
water utility	16,876	19,000	19,000
sewer/refuse	24,541	20,000	20,000
Local Sales Tax	8,881	7,000	8,616
Franchise Tax	2,651	5,000	2,580
city/county highway	1,603	1,700	1,710
In Lieu of Taxes (IRB)			
Interest on Idle Funds	237		
Neighborhood Revitalization Rebate			0
Miscellaneous	1,258		1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**74,854**	**69,817**	**55,181**
Resources Available:	**77,926**	**74,522**	**56,073**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	77,926	74,522	56,073
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	10,557	8,600	9,900
employee benefits	807	1,000	1,477
water utility	14,021	15,000	15,600
insurance	7,475	10,240	10,300
repairs	1,725	4,370	3,500
supplies	5,818	3,510	3,500
refuse	8,255	10,600	9,300
tax/fees/dues	1,527	2,270	2,000
sewer	4,900	1,200	1,200
tower	3,500	1,200	1,200
utilities	10,243	6,000	5,000
tractor	0	5,500	6,000
demolition	1,000	4,000	0
Cash Reserve (2026 column)			
Miscellaneous	3,393	140	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**73,221**	**73,630**	**68,977**
Unencumbered Cash Balance Dec 31	4,705	892	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	73,227	73,640	68,977
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	68,977
		Tax Required	12,904
	Delinquent Comp Rate:	0.2%	19
		Amount of 2025 Ad Valorem Tax	12,923

CPA Summary

Barnard 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,200	43	56
Receipts:			
Ad Valorem Tax	8,733	9,929	xxxxxxxxxxxxxxxx
Delinquent Tax	123	50	
Motor Vehicle Tax	1,633	1,583	1,162
Recreational Vehicle Tax	44	31	31
16/20M Vehicle Tax	43	43	30
Commercial Vehicle Tax		0	0
Watercraft Tax	0	9	9
personal property	315	150	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,891**	**11,795**	**1,232**
Resources Available:	**12,091**	**11,838**	**1,288**
Expenditures:			
	12,048	11,782	12,516
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**12,048**	**11,782**	**12,516**
Unencumbered Cash Balance Dec 31	43	56	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	12,048	11,782	12,516
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,516
		Tax Required	11,228
	Delinquent Comp Rate:	0.2%	17
		Amount of 2025 Ad Valorem Tax	11,245

Adopted Budget **Library**	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	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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of

Barnard

will meet on August 4 at 6:30 at Barnard City Office 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 231 Main, Barnard City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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	73,221	60.192	73,630	56.148	68,977	12,923	48.141
Debt Service	12,048	36.623	11,782	39.000	12,516	11,245	41.890
Library							
Special Highway							
Totals	85,269	96.815	85,412	95.148	81,493	24,168	90.031
						*Revenue Neutral Rate***	*90.244*
Less: Transfers	0		0		0		
Net Expenditure	85,269		85,412		81,493		
Total Tax Levied	24,313		24,224		xxxxxxxxxxxxxxxxx		
Assessed Valuation	251,131		254,596		268,438		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	120,000	103,000	94,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	120,000	103,000	94,000

*Tax rates are expressed in mills

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

Barbara Rathbun
Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - LINCOLN COUNTY, ss.

Brandy Sensmeier, being first duly sworn, deposes and says: That she is one of the editors, publishers, or printers of THE **LINCOLN SENTINEL-REPUBLICAN**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Lincoln County, Kansas, with a general paid circulation on a yearly basis in Lincoln County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 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 Lincoln, Kansas 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 weeks, the first publication thereof being made as aforesaid on the 16th day of July, 2025, with subsequent publications being made on the following dates:

Wed., —, 2025; Wed., —, 2025; Wed., —, 2025.

Brandy Sensmeier Brandy Sensmeier

Subscribed and sworn before me this 21st day of July, 2025.

Lauren E. Houchens
Notary Public

My Commission expires:

11/17/25

NOTICE OF BUDGET HEARING

(First published in The Lincoln Sentinel-Republican Wednesday, July 16, 2025)

NOTICE OF BUDGET HEARING 2026

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Barnard

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	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	71,221	60.192	79,430	56.148	68,977	12,923	48.161
Debt Service	12,048	36.823	11,782	39.000	12,516	11,245	41.890
Library							
Special Highway							
Totals	83,269	96.815	85,412	95.148	81,493	24,168	90.051
						Revenue Neutral Rate**	89.722
Less: Transfers	0		0		0		
Net Expenditure	83,269		85,412		81,493		
Total Tax Levied	24,313		24,234		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	251,131		254,996		268,438		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	130,000		103,000		94,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	130,000		103,000		94,000		

*Tax rates are expressed in mills

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

Barbara Barbieux
Official Title: City Clerk

NOTARY PUBLIC - State of Kansas
Lauren E. Houchens
My Appt. Expires 11/17/25