2026

CERTIFICATE

To the Clerk of Barton, 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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	162,477	59,550	77.670
Debt Service	10-113				
Library	12-1220				
Special Highway		7	8,317		
Refuse Fund		7	27,560		
Sewer Fund		8	52,098		
Water Fund		8	68,813		
Non-Budgeted Funds-A		9			
Non-Budgeted Funds-B		10			
Totals		xxxxxxx	319,265	59,550	77.670
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization		12			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	76.956
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:
vdreiling@adamsbrowncpa.com

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	59,550	9,543	82	0	384	19
Debt Service						
Library						
TOTAL	59,550	9,543	82	0	384	19

County Treas Motor Vehicle Estimate	9,543				
County Treas Recreational Vehicle Estimate		82			
County Treas 16/20M Vehicle Estimate			0		
County Treas Commercial Vehicle Tax Estimate				384	
County Treas Watercraft Tax Estimate					19

Motor Vehicle Factor	0.16025				
Recreational Vehicle Factor		0.00138			
16/20M Vehicle Factor			0.00000		
Commercial Vehicle Factor				0.00645	
Watercraft Factor					0.00032

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	Fire Equipment Reserve Fund	813	0	0	K.S.A. 12-1, 117
Sewer Fund	General Fund	5,000	15,000	15,000	K.S.A. 12-825d
Water Reserve Fund	Water Fund	0	5,000	5,000	K.S.A. 12-825d
	Totals	5,813	20,000	20,000	
	Adjustments*				
	Adjusted Totals	5,813	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 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, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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	40,392	3/1	3/1	505	6,504	341	6,684
						9/1	9/1	424	6,594	258	6,776
Total Other					**40,392**			**929**	**13,098**	**599**	**13,460**
Total Indebtedness					**40,392**			**929**	**13,098**	**599**	**13,460**

City of Pawnee Rock

2026

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
Massey Ferguson Tractor	Jun-25	60	0.06	48,520	0	0	8,525
Totals					**0**	**0**	**8,525**

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,376	23,695	19,585
Receipts:			
Ad Valorem Tax	53,302	59,550	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,723	3,500	3,500
Motor Vehicle Tax	10,698	10,047	9,543
Recreational Vehicle Tax	0	239	82
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	220	279	384
Watercraft Tax	0	25	19
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	0	0	14
Compensating Use Tax	5,836	5,800	5,800
Local Sales Tax	30,828	30,000	30,000
Franchise Tax	6,705	7,000	7,000
Licenses & Permits	61	100	100
Reimbursed Expenses	195	150	200
Fire Contract	5,000	5,000	5,000
Insurance Dividend	1,218	1,200	1,200
Fire Department Donations	813	0	0
Transfer from Sewer Fund	5,000	15,000	15,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	4,328	4,000	4,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	1,784	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**129,689**	**143,390**	**83,342**
Resources Available:	**169,265**	**167,085**	**102,927**
Expenditures:			
Personal Services	43,830	40,000	42,500
Contractual	57,586	55,000	55,000
Commodities	18,068	16,000	17,000
Capital Outlay	3,371	4,000	5,951
Municipal Court	1,600	3,000	3,000
Employee Benefits	15,255	17,500	18,500
Park Department	579	1,000	1,000
Fire Department	4,468	10,000	10,000
Street Improvements	0	1,000	1,000
Lease Payment	0	0	8,526
Trnasfer Out - Fire Reserve Fund	813	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**145,570**	**147,500**	**162,477**
Unencumbered Cash Balance Dec 31	23,695	19,585	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	164,158	164,191	162,477
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,477
		Tax Required	59,550
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,456	777	2,047
Receipts:			
State of Kansas Gas Tax	5,137	6,270	6,270
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	**5,137**	**6,270**	**6,270**
Resources Available:	**6,593**	**7,047**	**8,317**
Expenditures:			
Contractual	5,405	5,000	8,317
Commodities	411	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,816**	**5,000**	**8,317**
Unencumbered Cash Balance Dec 31	777	2,047	0
2024/2025/2026 Budget Authority Amount:	8,241	7,566	8,317

Adopted Budget

Refuse Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,487	7,560	5,560
Receipts:			
Charges to Customers	22,119	22,000	22,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,119**	**22,000**	**22,000**
Resources Available:	**29,606**	**29,560**	**27,560**
Expenditures:			
Contractual Services	22,046	24,000	27,560
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,046**	**24,000**	**27,560**
Unencumbered Cash Balance Dec 31	7,560	5,560	0
2024/2025/2026 Budget Authority Amount:	22,497	28,990	27,560

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	49,762	62,241	41,621
Receipts:			
Charges to Customers	34,405	34,000	34,000
Improvement Revenue	5,382	5,000	5,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,787**	**39,000**	**39,000**
Resources Available:	**89,549**	**101,241**	**80,621**
Expenditures:			
Personal Services	0	21,500	22,145
Contractual Services	2,600	3,000	3,500
Commodities	589	1,000	1,000
Revolving Loan:		0	
Principal Payment	12,745	13,098	13,461
Interest Payment	1,249	929	599
Service Fee	125	93	60
Capital Outlay		5,000	18,478
Tranfer to General	5,000	15,000	15,000
Transfer to Equipment Reserve	5,000	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,308**	**59,620**	**52,098**
Unencumbered Cash Balance Dec 31	62,241	41,621	28,523
2024/2025/2026 Budget Authority Amount:	58,591	82,643	52,098

Adopted Budget

Water Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,419	6,232	3,813
Receipts:			
Charges to Customers	63,756	60,000	60,000
Transfer From Water Reserve Fund	0	5,000	5,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,756**	**65,000**	**65,000**
Resources Available:	**71,175**	**71,232**	**68,813**
Expenditures:			
Personal Services	37,434	38,250	40,000
Contractual	24,525	22,000	20,000
Commodities	2,002	5,000	5,000
Water Tax	66	500	250
Capital Outlay	916	1,669	3,563
Transfer to General Fund	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,943**	**67,419**	**68,813**
Unencumbered Cash Balance Dec 31	6,232	3,813	0
2024/2025/2026 Budget Authority Amount:	72,015	71,419	68,813

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

0

Non-Budgeted Funds-A

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Captial Improvements Fund		**Equipment Reserve Fund**		**Sewer Reserve Fund**		**Water Reserve Fund**		**Fire Department Equipment Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	34,500	Cash Balance Jan 1	33,084	Cash Balance Jan 1	37,500	Cash Balance Jan 1	72,500	Cash Balance Jan 1	14,986	Total
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		192,570
		Transfer from Sewer	5,000					Transfer In General Fund	813	
Total Receipts	0	Total Receipts	5000	Total Receipts	0	Total Receipts	0	Total Receipts	813	5,813
Resources Available:	34,500	Resources Available:	38,084	Resources Available:	37,500	Resources Available:	72,500	Resources Available:	15,799	198,383
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements	893					Generator	21,006		289	
Total Expenditures	893	Total Expenditures	0	Total Expenditures	0	Total Expenditures	21,006	Total Expenditures	289	22,188
Cash Balance Dec 31	33,607	Cash Balance Dec 31	38,084	Cash Balance Dec 31	37,500	Cash Balance Dec 31	51,494	Cash Balance Dec 31	15,510	176,195 **
										176,195 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Grant Fund		**Grand Fund-Park Revitalization**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	50	Cash Balance Dec 31	34,343	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		34,393
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Donations	4,234							
Total Receipts	0	Total Receipts	4234	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,234
Resources Available:	50	Resources Available:	38,577	Resources Available:	0	Resources Available:	0	Resources Available:	0	38,627
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Park Expenses	14,655							
Total Expenditures	0	Total Expenditures	14,655	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	14,655
Cash Balance Dec 31	50	Cash Balance Dec 31	23,922	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**23,972** **
										23,972 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of Pawnee Rock
will meet on September 2, 2025 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 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	145,570	84.533	147,500	83.364	162,477	59,550	76.956
Special Highway	5,816		5,000		6,317		
Refuse Fund	22,046		24,000		27,560		
Sewer Fund	27,308		59,620		52,098		
Water Fund	64,943		67,419		68,813		
Non-Budgeted Funds-A	22,186						
Non-Budgeted Funds-B	14,655						
Totals	302,526	84.533	303,539	83.364	319,265	59,550	76.956
						*Revenue Neutral Rate***	*76.966*
Less: Transfers	5,813		20,000		20,000		
Net Expenditure	296,713		283,539		299,265		
Total Tax Levied	59,550		59,550		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	704,456		714,330		773,813		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	65,539		53,137		40,392		
Lease Purchase Principal	0		0		0		
Total	65,539		53,137		40,392		

*Tax rates are expressed in mills

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

City Clerk
Official Title: Chris Mead

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	59,550	76.956	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
TOTAL	59,550	76.956	0

2025 July 1 Valuation: 773,813

Valuation Factor: 773,813

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

BARTON COUNTY **PROOF OF PUBLICATIO**

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 1 consecutive weeks, the first publication being on the 10th day of July 2025 and the last publication on the 10th day of July 2025.

Publication Fee $ 49.80

Affidavit, Notary's Fees $

Additional Copies ____ at ____ $

Total Publication Fee $

(Signed) Audra Musil

Witness my hand this 14th day of July, 2025

SUBSCRIBED and Sworn to before me this 14th

of July 2025

Linda Pringle

(Notary Public)

NOTARY PUBLIC - STATE OF KANSAS
Linda Pringle
My Appt. Exp. 3-8-27

Commission expires

(Published in the Great Bend Tribune, July 12, 2025) -1t

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF
THE CITY OF PAWNEE ROCK
will meet on September 2, 2025, 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 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 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*	Bud. Author. Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	145,570	84.533	147,500	83.364	162,477	59,550	76.956
Special Highway	5,816		5,000		8,317		
Refuse Fund	22,046		24,000		27,560		
Sewer Fund	27,308		59,620		52,098		
Water Fund	64,943		67,419		68,813		
Non-Bud. Funds-A	22,188						
Non-Bud. Funds-B	14,655						
TOTALS	302,526	84.533	303,539	83.364	319,265	59,550	76.956
*Revenue Neutral Rate**							76.956
Less: Transfers	5,813		20,000		20,000		
Net Expenditure	296,713		283,539		299,265		
Total Tax Levied	59,550		59,550		xxxxxxxxx		
Ass'd Valuation	704,456		714,330		773,813		

OUTSTANDING INDEBTEDNESS, JANUARY 1

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	65,539	53,137	40,392
Lease Purch Princ	0	0	0
Total	65,539	53,137	40,392

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

Chris Mead, City Clerk