State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
Post Rock Extension District #1
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 for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: 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		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-625	5	1,289,000	750,537	1.963
Debt Service	10-113				
Totals		xxxxxxx	1,289,000	750,537	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Mitchell County	98,993,920
Jewell County	74,160,117
Lincoln County	65,334,703
Osborne County	66,803,025
Smith County	77,181,495
Nov 1, 2024 Total Assessed Valuation	382,311,260

Revenue Neutral Rate	1.420
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Aliesa Good
Nora Rhoades
Address:
105 Experiment Farm Rd
Colby, KS 67701-0786
Email:
nrhoades@ksu.edu

Date Attested: September 18, 2024

County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

Governing Body

CPA Summary

POST ROCK EXTENSION DISTRICT #1
BUDGET HEARING
September 11, 2024
ROLL CALL SIGN-IN SHEET

Board Members:

Brady Cooper	Bubba Dale	
Bret C. Stone	Regina Hall	
Debbie Beam	Susan Theene	
Cassie Aldrich	Sarah LaRose	
Shawna Cole	Erin Smith	
Jim Dooley	LaRhea Cole	
Natalie Rork	Katie Kimzey	

Extension Agents:

Blair Todd	Cassie Friesen	Nora Rhoades
Sandra L. Wick	Jamie Rathburn	

Guests (page 1):

Signed by Secretary Debbie Beam

K-STATE
Research and Extension

Post Rock Extension District
postrock.k-state.edu

Beloit Office
115 S. Hersey (Courthouse)
Beloit, KS 67420-3230
785-738-3597

Lincoln Office
108 West Lincoln
Lincoln, KS 67455-2056
785-524-4432

Mankato Office
307 N. Commercial (Courthouse)
Mankato, KS 66956-2511
785-378-3174

Osborne Office
113 N. 1st Street
Osborne, KS 67473-2001
785-346-2521

Smith Center Office
218 S. Grant (Courthouse)
P.O. Box 287
Smith Center, KS 66967-0287
785-282-6823

Resolution No. 2025-1

A RESOLUTION OF POST ROCK EXTENSION DISTRICT #1, LOCATED IN MITCHELL (home county), JEWELL, LINCOLN, OSBORNE, AND SMITH COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Post Rock Extension District #1 was calculated as 1.420 mills by the Mitchell (home county) County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Post Rock Extension District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 11, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Post Rock Extension District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF POST ROCK EXTENSION DISTRICT #1:

The Post Rock Extension District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.420 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 11 day of September 2024 and SIGNED by the Governing Body.

LaRhea Cole
Erin Suelter
Sarah Rakow
Susan Greene
Katie Wendell
Rachael Roroff
Bill Allen
Regina Ball
Jim Dooley
Shana Cattle
Cassie Hopson
Debbie Beam
Bret E Stone

Attest: Heather N Wasson
County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

Certified by Board Chair: Bret E. Stone

Kansas State University Agricultural Experiment Station and Cooperative Extension Service

Kansas State University, County Extension Councils, Extension Districts, and U.S. Department of Agriculture Cooperating.

K-State Research and Extension is an equal opportunity provider and employer.

POST ROCK EXTENSION DISTRICT #1
HEARING TO EXCEED REVENUE NEUTRAL RATE
September 11, 2024
ROLL CALL SIGN-IN SHEET

Board Members:

Cassie Thoren	Susan Greene	
	Kathy Newbill	
	Brady Coover	
	Bret C. Stone	
	Debbie Beam	
	Regina Hall	

Extension Agents:

Nora Rhoades	Jamie Rathbun	Blaire Todd
Cassie Thiessen	Sandra L. Wick	

Guests (page 1):

Signed by Secretary Debbie Beam

ROLL CALL VOTE
Hearing to Exceed the Revenue Neutral Rate

Taxing Entity: Post Rock Extension District #1
Date: September 11, 2024

Resolution No: 2025-1

Governing Body Member	Yes	No	No Vote
Beth Walker	✓		
Natalie Frost	✓		
Susan Greene	✓		
Jim Dooley	✓		
Erin Suelter	✓		
Brady Coover	✓		
Kristy Rosebrook			
Cassie Kopsa	✓		
Katie Wendell	✓		
Sharra Odle	✓		
Debbie Beam	✓		
Sarah LaRosh	✓		
Regina Hall	✓		
Carol Nichols			
Bret Strine	✓		
Billy Thayer			
Joan Nech			
LaRhea Cole	✓		

Certified:

Bret C Strine
Governing Body Chair

Debbie Beam
Governing Body Secretary

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Post Rock Extension District #1
Enter county name (home county) followed by "County":	Mitchell County
Enter names of other supporting counties:	
1st	Jewell County
2nd	Lincoln County
3rd	Osborne County
4th	Smith County
Enter year being budgeted (YYYY):	2025

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

The input for the following comes directly from the 2024 Budget, Certificate Page: *If amended, then use the amended figures.*		2024	Amount of 2023	Amounts used in lieu of	%
Fund Names:	Statute	*Expenditures*	Ad Valorem Tax	2023 Ad Valorem Tax	0.00%
General	2-625	1,105,000	541,493	0	
Debt Service	10-113			0	
Fund name for all funds with a tax levy:					
				0	
				0	
Total Ad Valorem Tax for 2024 Budgeted Year			541,493		
Other (non-tax levy) fund names:					
Total Expenditures for 2024 Budgeted Year		1,105,000			

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2024 Budget, Budget Summary Page	2022 Tax Rate (2023 Column)
General	1.491
Debt Service	
0	
0	
Total	1.491

Total Tax Levied (2023 budget column):	560,666
Assessed Valuation (2023 budget column):	376,072,921

Outstanding Indebtedness, January 1:	2022	2023
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Post Rock Extension District #1 2025

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2025 Budget Information:					
	Assessed Valuation for 2024 (Required)	New Improvements, Remodeling and Renovations for 2024 (Optional)	Personal Property 2024 (Optional)	Property that has changed in use for 2024 (Optional)	Personal Property 2023 (Optional)
Mitchell County	98,716,204				
Jewell County	74,076,227				
Lincoln County	65,318,896				
Osborne County	66,859,736				
Smith County	76,538,045				
Totals	381,509,108	0	0	0	0

Note: It is not important to complete the "New Improvements, Remodeling and Renovations", "Personal Property", or "Property that has changed in use" fields. These fields were created for the Tax Lid (repealed in 2021). If the city wishes to track this information, you may do so here. The inputs do not populate to any other field in the workbook.

Gross earnings (intangible) tax estimate for 2025	0
Neighborhood Revitalization	0

Revenue Neutral Rate	1.420

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	1.419
Debt Service	
0	
0	
Total	1.419

Final Assessed Valuation from the November 1, 2023 Abstract:

Mitchell County	99,208,639
Jewell County	77,984,222
Lincoln County	65,109,337
Osborne County	65,436,851
Smith County	73,931,918
Total Assessed Valuation	381,670,967

From the County Treasurer's Budget Information - Budget Year Estimates:					
Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16\20 M Vehicle	Commercial Vehicle	Watercraft
Mitchell County	11,617	200	1,306	1,204	284
Jewell County	5,219	164	799	376	79
Lincoln County	4,318	129	763	291	99
Osborne County	4,428	101	682	227	61
Smith County	4,735	144	1,168	408	60
Total Vehicle Tax Estimates	30,316	737	4,718	2,507	584

Computation of Delinquency

Delinquency Rate for 2022 Uncollected Taxes and 2023 Ad Valorem Levied:	Amount Uncollected	Amount Levied
Mitchell County		
Jewell County	1,703	140,146
Lincoln County	785	98,244
Osborne County		
Smith County		
Total	2,488	238,390

Average Delinquency Rate	1.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	0.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2023 Budget Certificate Page	
Funds	2023 Expenditure Amoun Budget Authority
General	1,151,000
Debt Service	
0	
0	
0	
0	

Note: If the 2023 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Input Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2022
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

Budget Hearing Notice Only

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at:

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name: Bret Strine

Official Title: Governing Body Chair

Date: September 11, 2024

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time: 6:00 p.m.

Location: Plum Creek Restaurant and Down Under Bar, Beloit, KS

Budget Available at: Post Rock District - Mankato Office

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Additionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

If the taxing subdivisin wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the buget hearing notice.

CPA Summary of Assumptions

State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
Post Rock Extension District #1
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 for the 2025 Budget.

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-625	5	1,289,000	750,537	
Debt Service	10-113				
Totals		xxxxxxx	1,289,000	750,537	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Mitchell County	
RNR Hearing Notice				Jewell County	
Neighborhood Revitalization				Lincoln County	
				Osborne County	
				Smith County	
				Nov 1, 2024 Total Assessed Valuation	-

Revenue Neutral Rate	1.420
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Aliesa Good
Nora Rhoades
Address:
105 Experiment Farm Rd
Colby, KS 67701-0786
Email:
nrhoades@ksu.edu

Date Attested: _____, 2024

County Clerk

Governing Body

CPA Summary

Post Rock Extension District #1
Mitchell County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	541,493	30,316	737	4,718	2,507	584
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	541,493	30,316	737	4,718	2,507	584

County Treas Motor Vehicle Estimate 30,316

County Treas Recreational Vehicle Estimate 737

County Treas 16/20M Vehicle Estimate 4,718

County Treas Commercial Vehicle Tax Estimate 2,507

County Treas Watercraft Tax Estimate 584

MVT Factor 0.05599

RVT Factor 0.00136

16/20M Factor 0.00871

Comm Veh Factor 0.00463

Watercraft Factor 0.00108

2025

Post Rock Extension District #1
Mitchell County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Transfer Statutes – Special Districts

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-1258. Public library capital improvement fund. Authorizes an annual transfer of up to 10% of the general fund to a capital improvement fund, and a retransfer to the general fund of such amounts not needed for capital improvement purposes.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 17-1336a. Transfer to special road completion fund; transfer to special machinery and equipment fund. (a) Authorizes a cemetery district to make an annual transfer of any tax levy surpluses existing at the end of a budget year to a special fund for the completion of road
(b) Authorizes a cemetery district to transfer up to 25% of any tax levy surpluses existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for

K.S.A. 19-3612c. Transfer to and from special fire protection reserve fund. Fire district may transfer annually from general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

County). Fire district organized under K.S.A. 19-3613 *et seq.*, may transfer annually from the general fund to special fund to be used for purchase of fire-fighting equipment, apparatus, or machinery, or land and buildings. Amount in special fund not needed may be retransferred to fire district general fund.

K.S.A. 24-136. Transfer to special emergency fund. Drainage district governing body may transfer, during an emergency, any surplus money from the drainage district general fund to a special emergency fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

K.S.A. 80-1559. Transfer to and from special township fire district reserve fund. Township fire districts may transfer, annually, up to 25% of from the fire fund to a special township fire district reserve fund, and may retransfer such amount not needed to the fund from which it came.

Post Rock Extension District #1
Mitchell County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
				Total	**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	378,073	324,422	200,002
Receipts:			
Ad Valorem Tax	600,691	541,493	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		30,943	30,316
Recreational Vehicle Tax		758	737
16/20M Vehicle Tax		4,615	4,718
Commercial Vehicle Tax		2,558	2,507
Watercraft Tax		513	584
Non-Appropriated Funds (Reimbursables)	38,902	60,000	100,000
Kansas State University	191,361	193,700	197,600
Other	12,356	2,000	2,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	843,309	836,580	338,461
Resources Available:	1,221,382	1,161,002	538,463
Expenditures:			
Print, Audit, Bond, Insurance, Legal Fees	12,901	13,000	22,000
Telephone	24,140	24,000	24,000
Rent and Utilities	9,679	12,000	15,000
Supplies, Stationery, Postage	8,215	8,000	10,000
Equipment	16,084	19,000	50,000
Educational Program Support	16,194	18,000	25,000
Travel	23,147	25,000	30,000
Subsistance	4,551	5,000	7,000
Salaries and Wages	644,972	650,000	685,000
Employer Benefits	84,638	87,000	96,000
Capital Outlay	20,900	40,000	225,000
Non-Appropriated Funds (Reimbursible)	31,541	60,000	100,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	896,961	961,000	1,289,000
Unencumbered Cash Balance Dec 31	324,422	200,002	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,151,000	1,105,000	1,289,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,289,000
		Tax Required	750,537
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	750,537

CPA Summary

Post Rock Extension District #1 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Post Rock Extension District #1 | **NON-BUDGETED FUNDS** | 2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds – Special Districts

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1258. Public library capital improvement fund. Authorizes a library board to transfer annually up to 10% of the general fund to a capital improvement fund, to be used for improving, furnishing, equipping, remodeling, or making additions to the library.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood

K.S.A. 17-1336a. Cemetery district special road and machinery funds. Authorizes a cemetery district board to transfer all or any portion of any surpluses of the moneys derived from any tax levy existing at the end of a budget year to a special fund for the completion of road improvements. No more than one such transfer shall be made.
And, such board may transfer any surpluses of the money derived from any tax levy existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance. The amount of such transfer shall not exceed 25% of the annual budget.

19-3601 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

K.S.A. 19-3623e. Fire protection reserve fund (Johnson County). Fire district created under K.S.A. 19-3613 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

K.S.A. 24-136. Drainage district special emergency fund. Drainage district may establish a special emergency fund to pay the costs and expenses resulting from an emergency within the district.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. The state budget law does not apply to any money received as a gift or bequest.

K.S.A. 80-1559. Township Fire District Reserve Fund. Authorizes a township fire district to create a special fire protection reserve fund to finance the acquisition of fire-fighting equipment, land, and buildings, and to transfer each year to such fund up to 25% of the money credited to the fire fund.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 11, 2024 at 6:00 p.m. at Plum Creek Restaurant and Down Under Bar, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 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	896,961	1.491	961,000	1.419	1,289,000	750,537	1.967
Debt Service							
Totals	896,961	1.491	961,000	1.419	1,289,000	750,537	1.967
						*Revenue Neutral Rate***	*1.420*
Less: Transfers	0		0		0		
Net Expenditures	896,961		961,000		1,289,000		
Total Tax Levied	560,666		541,493		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	376,072,921		381,670,967		381,509,108		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

MITCHELL CO

BELOIT CALL
PROOF OF PUBLICATION

State of Kansas, **Mitchell County**, ss:

In the matter of: POST ROCK EXTENSION DISTRICT #1, NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

(First published in the Beloit Call on Thursday, August 8, 2024)

ICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County

ber 11, 2024 at 6:00 p.m. at Plum Creek Restaurant and Down Under Bar, Beloit, KS for the purpose of hearing and of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. dget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
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Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
896,961	1.491	961,000	1.419	1,789,000	750,537	1.967
896,961	1.491	961,000	1.419	1,789,000	750,537	1.967
				Revenue Neutral Rate**		1.420
0		0		0		
896,961		961,000		1,789,000		
560,666		541,493		XXXXXXXXXXXXXXXX		
376,072,921		381,670,967		381,509,108		

2022	2023	2024
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

d by KSA 79-2988

State of Kansas, Mitchell County, ss.
DENISE LAHODNY

being duly sworn, says that she is an agent of **THE BELOIT CALL**, a newspaper printed in the State of Kansas, and published in Beloit, Mitchell County, Kansas; that said newspaper is published weekly at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

AUGUST 8, 2024, and that a verified statement of the fee and charges there for is **$133.65.**

Denise Lahodny

Subscribed and sworn to before this 8th day of August 2024

John P. Hamel

JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/25

JEWELL CO

Animals were force fed year-round Threshing Bee.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 11, 2024 at 6:00 p.m. at Plum Creek Restaurant and Down Under Bar, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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.

FUND	Prior Year Actual 2023 Expenditures	Prior Year Actual 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax Rate*	Proposed Budget Year for 2025 Budget Authority for Expenditures	Proposed Budget Year for 2025 Amount of 2024 Ad Valorem Tax	Proposed Budget Year for 2025 Proposed Estimated Tax Rate*
General	896,961	1.491	961,000	1.419	1,289,000	750,537	1.967
Debt Service							
Totals	896,961	1.491	961,000	1.419	1,289,000	750,537	1.967
						*Revenue Neutral Rate**	1.420
Less: Transfers	0		0		0		
Net Expenditures	896,961		961,000		1,289,000		
Total Tax Levied	560,666		541,493		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	376,072,921		381,670,967		381,509,108		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

of the 2025 budget. Estimated Tax Rate is su

Fund	Prior Year Actual 2023 Expenditures	Prior Year Actual 2023 Actual Tax Rate*
General	6,268	1.181
Debt Service		
Library		
Road		
Special Road		
Noxious Weed		
Fire Protection		
Non-Budgeted Funds	-	-
Special Machinery		
Totals	6,268	1.181
		Funds Suppo
Less: Transfers	0	
Net Expenditure	6,268	
Total Tax Levied	4,000	
Total Assessed Valuation	3,388,000	
Township Assessed Valuation Only		

Outstanding Indebtedness, Jan 1	2022
G.O. Bonds	0
Other	0
Lease Purchase Principal	0
Total	0

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

LaVernia Peters
Township Officer

LINCOLN CO

8,476,614	160,189	9,730,454	6,295,939	95.910
			*Revenue Neutral Rate ***	89.565
165,535		107,619		
8,311,081		9,622,775		
6,522,352		xxxxxxxxxxxxxx		
65,109,527		63,310,595		

2025	2024
0	0
3,915,600	3,665,000
0	0
54,722	171,609
3,969,752	3,836,609

...r 2023	Proposed Budget Year for 2025				
...al Tax ...te*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*	*Revenue Neutral Rate***	July 1, 2024 Estimated Valuation
0.356	3,697	633	0.365	0.345	1,639,593
9.464	8,393	951	9.482	9.463	1,974,583
0.448	19,460	2,155	0.452	0.423	4,765,521
1.445	14,956	2,080	1.463	1.463	1,389,254
3.423	18,822	12,719	3.729	3.729	4,618,315
2.935	48,121	43,563	3.058	3.058	32,571,319
4.131	66,271	57,413	4.139	4.139	15,117,108
3.871	43,394	40,063	2.775	2.775	14,459,432
3.499	40,459	31,491	3.297	3.297	14,574,945

al Notice

·Republican on Wednesday, August 7, 2024)

VENUE NEUTRAL RATE AND BUDGET HEARING

governing body of
ipass Library System
larton County
109 Williams, Great Bend, KS for the purpose of hearing and
se of all funds and the amount of tax to levied and Revenue Neutral Rate.
Williams, Great Bend, KS and will be available at this hearing.

RTING COUNTIES
ls County, Ellsworth County, Jewell County, Lincoln County
ounty, Phillips County, Republic County, Rooks County
ounty, Saline County, Smith County

GET SUMMARY
d Year Estimate for 2024 Ad Valorem Tax establish the maximum limits

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 7, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 11, 2024 at 6:00 p.m. at Plum Creek Restaurant and Down Under Bar, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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.

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Debt Service							
Totals	896,961	1.491	961,000	1.419	1,289,000	750,537	1.967
						*Revenue Neutral Rate***	1.420
Less: Transfers	0		0		0		
Net Expenditures	896,961		961,000		1,289,000		
Total Tax Levied	360,666		341,493		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	376,072,921		381,670,967		381,509,108		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Stine

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 7, 2024)

NOTICE OF BUDGET HEARING

The governing body of
Sellingan Creek Watershed District
Lincoln County
will meet on August 21, 2024 at 8 a.m. at Sylvan Grove City Hall for the purpose of hearing and

STATE OF KANSAS
Osborne
COUNTY SS.

Affidavit of Publication

OSBORNE CO

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Osborne County Farmer***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Osborne County, Kansas, with a general paid circulation on a weekly basis in Osborne County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Downs, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof a was published in the regular and entire issue of sa

newspaper for One consecutive week

the first publication thereof being made as aforesaid

the 8th day of August, 2024

with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Signed: [signature]

Subscribed and sworn to before me this 9th day of August, 2024

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

[signature]
Notary Public's Signature

Publication Fee	$97.50
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @___	$ _____
Total Publication Fee	$ 98.50

(Published Thursday, August 8, 2024 in the Osborne County Farme

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARIN

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 11, 2024 at 6:00 p.m. at Plum Creek Restaurant and Down Under Bar, Beloit, KS for the purp
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revi
Detailed budget information is available at Post Rock District - Mankato Office and will be available at this

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the
of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuatio

FUND	Prior Year Actual 2023 Expenditures	Prior Year Actual 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax Rate*	Proposed Budget Authority for Expenditures
General	896,961	1.491	961,000	1.419	1,289,000
Debt Service					
Totals	896,961	1.491	961,000	1.419	1,289,000
					Revenu
Less: Transfers	0		0		0
Net Expenditures	896,961		961,000		1,289,000
Total Tax Levied	560,666		541,493		xxxxxxxxxxxxxxxxx
Assessed Valuation	376,072,921		381,670,967		381,509,108

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

Post Rock

STATE OF KANSAS
SMITH
COUNTY SS.

Affidavit of Publication

SMITH CO

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Smith County Pioneer***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Smith County, Kansas, with a general paid circulation on a weekly basis in Smith County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Smith Center, 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 Week, the first publication thereof being made as aforesaid on the 8 day of Aug, 20 24, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

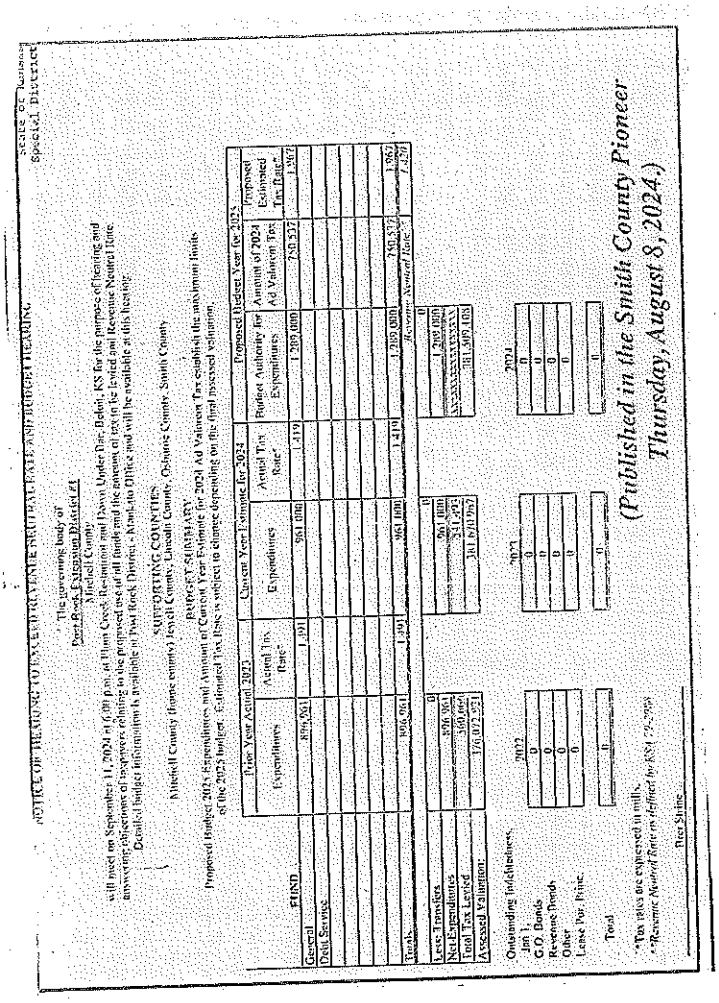
Signed: [signature]

Subscribed and sworn to before me this 8th day of Aug., 20 24.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-23-26

[signature]
Notary Public's Signature

Publication Fee	$ 81.37
Affidavit, Notary's Fee	$ .60
Additional copies ___ @ ___	$ _____
Total Publication Fee	$ 81.97



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special Districts

The governing body of
Post Rock Extension District #1
Mitchell County

will meet on September 11, 2024 at 6:00 p.m. at Plum Creek Recreation and Event Center, Delphos, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is available at Post Rock District - Plum Creek Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed budget 2025 Expenditures and Amount of Current Year Estimate for 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.

FUND	Prior Year Actual 2023 Expenditures	Prior Year Actual 2023 Actual Tax Rate*	Current Year Estimate for 2024 Expenditures	Current Year Estimate for 2024 Actual Tax Rate*	Proposed Budget Year for 2025 Budget Authority for Expenditures	Proposed Budget Year for 2025 Amount of 2024 Ad Valorem Tax	Proposed Budget Year for 2025 Estimated Tax Rate*
General	876,561	1.391	961,100	1.419	1,209,000	750,537	1.367
Debt Service							
Totals	876,561	1.391	961,100	1.419	1,209,000	750,537	1.367
Less Transfers	0		0		0		
Net Expenditures	876,561		961,100		1,209,000		
Total Tax Levied	360,964		341,475		Assessed Valuation	541,499,100	
Assessed Valuation	176,872,551		181,870,062				

Revenue Neutral Rate* 1.420

Outstanding Indebtedness,	2022	2023	2024
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Post Name

(Published in the Smith County Pioneer Thursday, August 8, 2024.)

State of Kansas
Special District

Post Rock Extension District #1 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 381,509,108

Valuation Factor: 381,509.108

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 11, 2024 at 6:00 p.m. at Plum Creek Restaurant and Down Under Bar, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	896,961	1.491	961,000	1.419	1,289,000	750,537	1.967
Debt Service							
Totals	896,961	1.491	961,000	1.419	1,289,000	750,537	1.967
						*Revenue Neutral Rate***	*1.420*
Less: Transfers	0		0		0		
Net Expenditures	896,961		961,000		1,289,000		
Total Tax Levied	560,666		541,493		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	376,072,921		381,670,967		381,509,108		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

K-STATE
Research and Extension

Post Rock Extension District
postrock.k-state.edu

Beloit Office
115 S. Hersey (Courthouse)
Beloit, KS 67420-3230
785-738-3597

Lincoln Office
108 West Lincoln
Lincoln, KS 67455-2056
785-524-4432

Mankato Office
307 N. Commercial
(Courthouse) Mankato, KS
66956-2511
785-378-3174

Osborne Office
113 N. 1st Street
Osborne, KS 67473-2001
785-346-2521

Smith Center Office
218 S. Grant (Courthouse)
P.O. Box 287
Smith Center, KS 66967-0287
785-282-6823

July 19, 2024

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF POST ROCK EXTENSION DISTRICT #1, HEREBY NOTIFIES THE MITCHELL (home county), JEWELL, LINCOLN, OSBORNE, AND SMITH COUNTY CLERKS OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.967. The date of our hearing is September 11, 2024 at 6:00 PM and will be held at Plum Creek Restaurant and Down Under Bar, 121 W. Court Street address, in Beloit, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 19, 2024.

(Seal)

Bret C. Stine
Post Rock Extension District #1 Board Chair

Post Rock Extension District #1 Local Unit Director

Kansas State University Agricultural Experiment Station and Cooperative Extension Service

Kansas State University, County Extension Councils, Extension Districts, and U.S. Department of Agriculture Cooperating.

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