State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a ✓	6	152,771 ✓	53,422 ✓	88,965
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,530 ✓		
Refuse Fund		7	23,482 ✓		
Sewer Fund		8	57,128 ✓		
Water Fund		8	79,860 ✓		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	320,781 ✓	53,422 ✓	88,965
					County Clerk's Use Only
Budget Summary		10			
Neighborhood Revitalization Rebate		11			Nov 1, 2021 Total Assessed

600,482

Assisted by:
Adams Brown LLC

Address:
PO Drawer J
Great Bend, Kansas 67530

Email:
vdreiling@adamsbrowncpa.com

Attest: October 5, 2021
County Clerk

BARTON COUNTY KANSAS SEAL COUNTY CLERK

Governing Body

Mayor
Council member
Council member
Council member
Council member

LATE

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

State of Kansas
City

City of Pawnee Rock

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	52,106	11,086 ✓	87 ✓	0 ✓	205 ✓	4 ✓
Debt Service						
Library						
TOTAL	52,106	11,086 ✓	87 ✓	0 ✓	205 ✓	4 ✓

County Treas Motor Vehicle Estimate 11,086
County Treas Recreational Vehicle Estimate 87
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 205
County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.21275
Recreational Vehicle Factor 0.00166
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00393
Watercraft Factor 0.00009

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Equipment Reserve Fund	5,000	2,500	2,500	K.S.A. 12-1, 117
General Fund	Fire Reserve Fund	5,000	2,500	2,500	K.S.A. 12-1, 117
Sewer Fund	Sewer Reserve Fund	2,500	5,000	5,000	K.S.A. 12-631o
Sewer Fund	Equipment Reserve Fund	2,500	5,000	5,000	K.S.A. 12-825d
Sewer Fund	General Fund	5,000	10,000	10,000	K.S.A. 12-825d
Water Fund	Water Reserve Fund	5,000	2,500	2,500	K.S.A. 12-825d
Water Fund	General Fund	10,000	10,000	10,000	K.S.A. 12-825d
	Totals	35,000	37,500	37,500	
	Adjustments*				
	Adjusted Totals	35,000	37,500	37,500	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City

City of Pawnee Rock

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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	89,349	3/1	3/1	1,117	5,831	970	5,993
						9/1	9/1	1,044	5,911	895	6,075
Total Other					**89,349**			**2,161**	**11,742**	**1,865**	**12,068**
Total Indebtedness					**89,349**			**2,161**	**11,742**	**1,865**	**12,068**

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock

2022

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 2021	Payments Due 2021	Payments Due 2022
None							
Totals					**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	62,105	41,269	22,917
Receipts:			
Ad Valorem Tax	43,547	52,106	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,727	3,000	3,000
Motor Vehicle Tax	10,827	11,057	11,086
Recreational Vehicle Tax	0	104	87
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	201	322	205
Watercraft Tax	0	9	4
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	31,350	31,000	31,000
Franchise Fees	6,356	7,000	7,000
Licenses & Permits	151	200	200
Reimbursed Expenses	0	150	150
Fire Contract	3,500	3,500	3,500
Insurance Dividend	1,804	0	0
Transfer from Water Fund	10,000	10,000	10,000
Transfer from Sewer Fund	5,000	10,000	10,000
Fire Department Donations	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	1,129	200	200
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	395	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**120,987**	**128,648**	**76,432**
Resources Available:	**183,092**	**169,917**	**99,349**
Expenditures:			
Personal Services	35,599	36,500	37,500
Contractual	48,806	49,500	51,000
Commoditites	17,832	15,000	15,000
Capital Outlay	7,520	5,000	7,271
Municipal Court	2,231	4,000	4,000
Employee Benefits	12,785	15,000	16,000
Park Department	1,367	2,000	2,000
Fire Department	5,190	10,000	10,000
Street Improvements	335	5,000	5,000
Transfer Out - Equipment Reserve Fund	5,000	2,500	2,500
Transfer Out - Fire Reserve Fund	5,000	2,500	2,500
Cash Forward (2022 column)	0	0	0
Miscellaneous	158	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**141,823**	**147,000**	**152,771**
Unencumbered Cash Balance Dec 31	41,269	22,917	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	180,448	172,648	152,771
Non-Appropriated Balance			
re/Non-Appr Balance			152,771
		Tax Required	53,422
Delinquent Comp Rate:		0.0%	0
Amount of 2021 Ad Valorem Tax			53,422

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021		Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,809	3,020		1,590
Receipts:				
State of Kansas Gas Tax	6,037	5,970		5,940
County Transfers Gas	0	0		0
Interest on Idle Funds	0	0		0
Miscellaneous	0	0		0
Does miscellaneous exceed 10% Total Re				
Total Receipts	**6,037**	**5,970**		**5,940**
Resources Available:	**9,846**	**8,990**		**7,530**
Expenditures:				
Contractual	5,714	6,400		6,530
Commodities	1,112	1,000		1,000
Cash Forward (2022 column)	0	0		0
Miscellaneous	0	0		0
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	**6,826**	**7,400**	✓	**7,530**
Unencumbered Cash Balance Dec 31	3,020	1,590		0
2020/2021/2022 Budget Authority Amount:	8,313	8,779		7,530

See Tab E

Adopted Budget **Refuse Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021		Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,775	3,992		3,492
Receipts:				
Charges to Customers	18,828	20,000		20,000
Interest on Idle Funds	0	0		0
Miscellaneous	0	0		0
Does miscellaneous exceed 10% Total Re				
Total Receipts	**18,828**	**20,000**		**20,000**
Resources Available:	**23,603**	**23,992**		**23,492**
Expenditures:				
Contractual Services	19,209	20,500		23,492
Commodities	402	0		0
Cash Forward (2022 column)	0	0		0
Miscellaneous	0	0		0
Does miscellaneous exceed 10% Total Ex				
Total Expenditures	**19,611**	**20,500**	✓	**23,492**
Unencumbered Cash Balance Dec 31	3,992	3,492		0
2020/2021/2022 Budget Authority Amount:	22,433	22,775		23,492

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Pawnee Rock 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	46,963	45,247	23,628
Receipts:			
Charges to Customer	26,010	28,000	28,000
Improvement Revenue	5,351	5,500	5,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,361**	**33,500**	**33,500**
Resources Available:	**78,324**	**78,747**	**57,128**
Expenditures:			
Contractual Services	8,275	8,500	9,000
Commodities	683	2,500	3,000
Revolving Loan:			
Principal Payment	11,426	11,742	12,068
Interest Payment	2,448	2,161	1,865
Service Fee	245	216	187
Capital Outlay	0	10,000	11,008
Transfer to Sewer Reserve Fund	2,500 ✓	5,000 ✓	5,000 ✓
Transfer to Equipment Reserve Fund	2,500 ✓	5,000 ✓	5,000 ✓
Transfer to General Fund	5,000 ✓	10,000 ✓	10,000 ✓
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,077**	**55,119** ✓	**57,128**
Unencumbered Cash Balance Dec 31	45,247	23,628	0
2020/2021/2022 Budget Authority Amount:	79,126	67,344	57,128

See Tab E

Adopted Budget

Water Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	52,895	38,410	21,860
Receipts:			
Charges to Customers	54,773	58,000	58,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,773**	**58,000**	**58,000**
Resources Available:	**107,668**	**96,410**	**79,860**
Expenditures:			
Personal Services	35,349	36,500	37,500
Contractual	13,664	20,000	20,000
Commodities	4,688	2,500	3,000
Water Tax	228	250	250
Capital Outlay	0	2,500	6,310
Transfer to Water Reserve Fund	5,000 ✓	2,500 ✓	2,500 ✓
Transfer to General Fund	10,000 ✓	10,000 ✓	10,000 ✓
Cash Forward (2022 column)	0	0	0
Miscellaneous	329	300	300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,258**	**74,550** ✓	**79,860**
Unencumbered Cash Balance Dec 31	38,410	21,860	0
2020/2021/2022 Budget Authority Amount:	98,191	91,145	79,860

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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 R**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	34,500	Cash Balance Jan 1	31,834	Cash Balance Jan 1	35,000	Cash Balance Jan 1	67,500	Cash Balance Jan	9,434	178,268
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer In	5,000 ✓	Transfer In	2,500 ✓	Transfer In	5,000 ✓	Transfer In	5,000 ✓	
		Transfer In	2,500 ✓							
Total Receipts	0	Total Receipts	7500	Total Receipts	2500	Total Receipts	5000	Total Receipts	5000	20,000
Resources Available:	34,500	Resources Available:	39,334	Resources Available:	37,500	Resources Available:	72,500	Resources Availabl	14,434	198,268
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	39,334	Cash Balance Dec 31	37,500	Cash Balance Dec 31	72,500	Cash Balance Dec	14,434	**198,268**
										198,268

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

STATE OF KANSAS

BARTON COUNTY

Proof of Publication

SS.

Karma Byers

of lawful age, duly sworn upon oath states that she

is the Production Manager

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 20th day of Aug 2021 and the last publication on the 20th day of Aug 2021

Publication Fee	$	
Affidavit, Notary's Fees	$	
Additional Copies ___ at ___	$	
Total Publication Fee	$	49.80

(Sign) Karma Byers

Witness my hand this 20th day of Aug, 2021

SUBSCRIBED and Sworn to before me this 20th Aug day of

(Notary Public)

State of Kansas - Notary Public
JANA HESTAND
My Commission Expires 12/2/23

My comission expires 12/2/23

Legals

Published in the Great Bend Tribune, August 20, 2021) -1t

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF
THE CITY OF PAWNEE ROCK
will meet on September 7, 2021, at 6:00 p.m., at the
CITY HALL
for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at the
CITY HALL
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Bud. Author. Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	141,823	87.560	147,000	88.966	152,771	53,422	88.966
Debt Service							
Library							
Special Highway	6,826		7,400		7,530		
Refuse Fund	19,611		20,500		23,492		
Sewer Fund	33,077		55,119		57,128		
Water Fund	69,258		74,550		79,860		
Non-Bud. Funds-A							
TOTALS	270,595	87.560	304,569	88.966	320,781	53,422	88.966
*Revenue Neutral Rate**							86.775
Less: Transfers	35,000		37,500		37,500		
Net Expenditure	235,595		267,069		283,281		
Total Tax Levied	51,139		52,106		xxxxxxxxx		
Ass'd Valuation	584,046		585,682		600,482		

OUTSTANDING INDEBTEDNESS, JANUARY 1

	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	111,893	100,775	89,349
Lease Purch Princ	0	0	0
Total	111,893	100,775	89,349

*Tax rates are expressed in mills **Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Chris Mead, City Clerk

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Pawnee Rock
will meet on September 7, 2021 at 6:00 P.M. at the City Hall for the purpose of
hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of
ad valorem tax and the proposed use of all funds.
Detailed budget information is available at the City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	141,823	87.560	147,000	88.966	152,771	53,422	88.966
Debt Service							
Library							
Special Highway	6,826		7,400		7,530		
Refuse Fund	19,611		20,500		23,492		
Sewer Fund	33,077		55,119		57,128		
Water Fund	69,258		74,550		79,860		
Non-Budgeted Funds-A							
Totals	270,595	87.560	304,569	88.966	320,781	53,422	88.966
*Revenue Neutral Rate***							*86.775*
Less: Transfers	35,000		37,500		37,500		
Net Expenditure	235,595		267,069		283,281		
Total Tax Levied	51,139		52,106		xxxxxxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	584,046		585,682		600,482		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	111,893	100,775	89,349
Lease Purchase Principal	0	0	0
Total	111,893	100,775	89,349

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Chris Mead
City Official Title: City Clerk

Resolution No. #105

A RESOLUTION OF THE CITY OF PAWNEE ROCK, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Pawnee Rock was calculated as 86.775 mills by the Barton County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Pawnee Rock will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PAWNEE ROCK:

Section 1. The Governing Body of the City of Pawnee Rock hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 7, 2021, at 6:00 pm to be held at Pawnee Rock City Hall, 508 Centre Street, Pawnee Rock, Kansas, and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Pawnee Rock expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 88.966 mills.

Section 3. The Governing Body of the City of Pawnee Rock directs the City Clerk to provide this resolution to the Barton County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 7th day of September, 2021, and **SIGNED** by the Mayor.

Terry A. Mead, Mayor

Attested:

Chris Mead

Chris Mead, City Clerk

October 05, 2021

DONNA ZIMMERMAN
BARTON COUNTY CLERK/ELECTION OFFICER
1400 MAIN STREET – ROOM 202
GREAT BEND, KANSAS 67530

RE: Budget Extension

Dear Ms. Zimmerman:

The City of Pawnee Rock, requests an extension of time to file the 2022 Operating Budget until October 8, 2021.

Thank you for your consideration in this matter.

Sincerely,

Signed: _____

PRINTED NAME: Terry A. Mead