2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	73,640	14,295	56.148
Debt Service	10-113		11,782	9,929	39.000
Library	12-1220				
Special Highway					
Totals		xxxxx	85,422	24,224	95.148

Budget Hearing Notice	
Combined Rate and Budget Hearing Notice	
RNR Hearing Notice	
Neighborhood Revitalization	

County Clerk's Use Only

254,596

Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	95.471
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 2024

County Clerk

Governing Body

THE SEAL OF LINCOLN COUNTY CLERK KANSAS

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	15,116	2,602	50	70	0	15
Debt Service	9,197	1,583	31	43	0	9
Library						
TOTAL	24,313	4,185	81	113	0	24

County Treas Motor Vehicle Estimate 4,185
County Treas Recreational Vehicle Estimate 81
County Treas 16/20M Vehicle Estimate 113
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 24

Motor Vehicle Factor 0.17213
Recreational Vehicle Factor 0.00333
16/20M Vehicle Factor 0.00465
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00099

Barnard 2025

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.

Barnard

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
	6/1/2013	6/1/2033	2.96	180,000	103,000	6/1	6/1	3,048	9,000	2,782	9,000
Total G.O. Bonds					**103,000**			**3,048**	**9,000**	**2,782**	**9,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**103,000**			**3,048**	**9,000**	**2,782**	**9,000**

Barnard

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Totals					**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,906	5,906	3,837
Receipts:			
Ad Valorem Tax	15,369	15,116	xxxxxxxxxxxxxxxxxx
Delinquent Tax	319	100	100
Motor Vehicle Tax	2,995	2,834	2,602
Recreational Vehicle Tax	41	54	50
16/20M Vehicle Tax	98	122	70
Commercial Vehicle Tax	108	426	0
Watercraft Tax	0	10	15
Gross Earning (Intangible) Tax	0	0	0
water utility	17,480	19,000	19,000
sewer/refuse	24,768	16,125	20,000
Local Sales Tax	7,750	7,000	7,000
Franchise Tax	4,850	5,000	5,000
city/county highway	1,700	1,750	1,700
In Lieu of Taxes (IRB)			
Interest on Idle Funds	182	185	
Neighborhood Revitalization Rebate			0
Miscellaneous	1,100	1,200	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**76,760**	**68,922**	**55,537**
Resources Available:	**83,666**	**74,828**	**59,374**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	83,666	74,828	59,374
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	8,405	10,500	14,000
employee benefits	1,645	1,606	2,142
water utility	14,462	15,000	15,000
insurance	8,456	8,345	8,538
repairs	1,626	2,800	3,000
supplies	3,041	2,400	2,500
refuse	8,088	8,500	8,360
tax/fees/dues	1,707	1,640	1,700
sewer	4,200	4,200	4,200
tower	4,200	4,200	4,200
utilities	10,168	9,800	10,000
levee expenses	8,000	0	0
demolition		2,000	
Cash Reserve (2025 column)			
Miscellaneous	3,762		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**77,760**	**70,991**	**73,640**
Unencumbered Cash Balance Dec 31	5,906	3,837	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	84,785	73,227	73,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,640
		Tax Required	14,266
	Delinquent Comp Rate:	0.2%	29
		Amount of 2024 Ad Valorem Tax	14,295

CPA Summary

Barnard 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	2,280	503	7
Receipts:			
Ad Valorem Tax	8,622	9,197	xxxxxxxxxxxxxxx
Delinquent Tax	135	0	50
Motor Vehicle Tax	1,470	1,812	1,583
Recreational Vehicle Tax	20	29	31
16/20M Vehicle Tax	48	54	43
Commercial Vehicle Tax	53	201	0
Watercraft Tax	0	9	9
Personal Property	190	250	150
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	10,538	11,552	1,866
Resources Available:	12,818	12,055	1,873
Expenditures:			
	12,315	12,048	11,782
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	12,315	12,048	11,782
Unencumbered Cash Balance Dec 31	503	7	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	12,315	12,048	11,782
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,782
		Tax Required	9,909
	Delinquent Comp Rate:	0.2%	20
		Amount of 2024 Ad Valorem Tax	9,929

Adopted Budget Library	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	xxxxxxxxxxxxxxx
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 Re			
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	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of

Barnard

will meet on August 5 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 313 Main, Barnard City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	77,760	71.587	70,991	60.192	73,640	14,295	56.131
Debt Service	12,315	35.204	12,048	36.623	11,782	9,929	38.987
Library							
Special Highway							
Totals	90,075	106.791	83,039	96.815	85,422	24,224	95.118
						*Revenue Neutral Rate***	*95.471*
Less: Transfers	0		0		0		
Net Expenditure	90,075		83,039		85,422		
Total Tax Levied	24,341		24,313		xxxxxxxxxxxxxxxxx		
Assessed Valuation	247,753		251,131		254,674		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	128,000	120,000	103,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	128,000	120,000	103,000

*Tax rates are expressed in mills

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

Barbara Rathbun

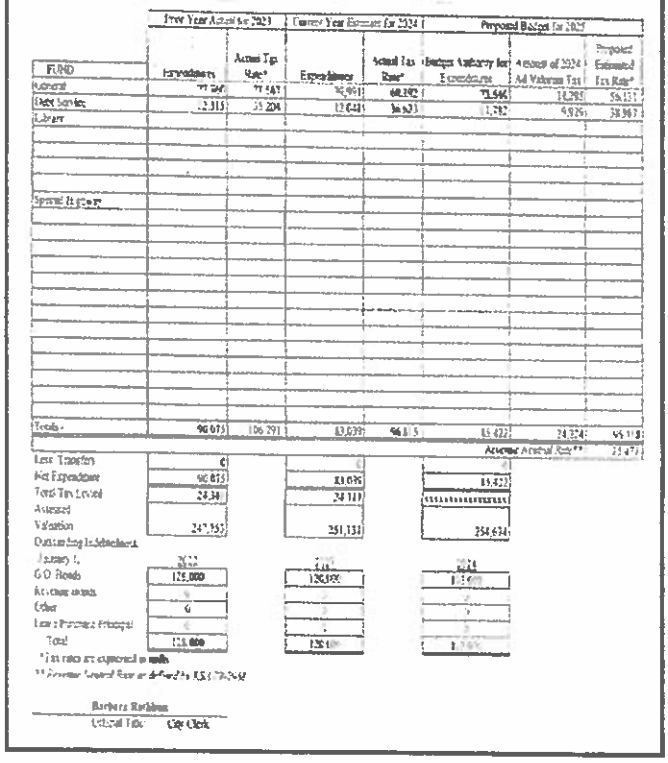
Official Title: City Clerk

Affidavit of Publication

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, July 10, 2024)

NOTICE OF BUDGET HEARING



*Condensed to fit: Originally published as a 3x6

STATE OF KANSAS
LINCOLN COUNTY, ss

Brandy Sensmeier, being first duly sworn, deposes and says 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 published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Lincoln, Kansas, in said county as second-class matter. The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 week, the publication thereof being made as aforesaid on the 10th of July, 2024.

(Signed)
Brandy Sensmeier

Subscribed and sworn before me on this 16th day of July, 2024

Lauren E Houchens
Notary Public

My commission expires
11/17/25

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