Pawnee County 2023 State of Kansas County

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Pawnee County
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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,926,988	3,059,414	36.974
Debt Service	10-113				
Road & Bridge	68-5,101	7	3,109,000	2,286,967	27.594
Historical Collections	12-2651	8	83,000	60,226	.727
Employee Benefits	12-16,102	8	1,576,100	961,207	11.598
Health 6 Mills	65-204	9	1,511,995	82,869	1.000
Auto Administration		10	75,000		
District Coroner		10	21,508		
Law Enforcement Forfeiture		11	63,274		
Prosecuting Attorney Training		11	26,276		
Special Alcohol		12	17,640		
Sales Tax 1% for Health		12	3,759,232		
Special Oil Royalty		13	89,493		
Adult DOC		13	339,418		
Juvenile DOC		14	332,286		
Pawnee Co Diversion Supervision		14	32,412		
Juvenile Separation		15			
Discretionary		15	12,638		
Health Dept - Family Planning Grant		16	59,790		
Health Dept - Maternal & Child Health Grant		16	51,898		
Health Dept - PHEP Grant		17	39,740		
Health Dept - WIC BFPC Grant		17	7,153		
Health Dept - WIC Grant		18	133,335		
Health Dept - State Formula		18	316,856		
Health Dept - IAP Grant		19	10,581		
		19			
24th District Drug/Alcohol T&D		20	55,945		
Special Stray		20	3,226		
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Non-Budgeted Funds-C		23			
Non-Budgeted Funds-D		24			
Totals		xxxxxx	16,654,784	6,450,683	77.833
Budget Hearing Notice		25			County Clerk's Use Only
Budget Hearing Notice 2		26			
Combined Rate and Budget Hearing					82,879,879
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		27			

Revenue Neutral Rate: 79.957

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Attest: August 22nd, 2022
County Clerk

Governing Body

CPA Summary

Pawnee County

State of Kansas 2023
County

CERTIFICATE (2)

Table of Contents:		Page No.	2023 Proposed Budget: Budget Authority for Expenditures	2023 Proposed Budget: Amount of 2022 Ad Valorem Tax	2023 Proposed Budget: November 1st Valuation	2023 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
County Library	12-1220	27	45,262	43,017	63,356,651	.673
TOTALS		xxxxxx	45262	43017		

CPA Summary

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned 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 ISSUE, the first publication thereof being made as aforesaid on the 11 day of Aug, 20 22 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

U W Mer

SUBSCRIBED and sworn to before me this 11 day of Aug, 20 22.

Patty Smith
Notary Public

My commission expires Jan. 20, 2024

Printer's fee $303.27

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-24

Proof of Publication

LEGAL **LEGAL** **LEGAL**

(First published in The Tiller & Toiler, August 11, 2022) 1t

Pawnee County 2022

NOTICE OF BUDGET HEARING

The governing body of
Pawnee County
will meet on August 22, 2022 at 10:00 AM at Pawnee County Commissioners 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 Pawnee County Clerks Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,411,521	35.774	4,123,229	35.233	4,771,988	2,895,414	34.972
Debt Service							
Road & Bridge	2,804,771	25.839	2,903,962	26.958	3,109,000	2,286,967	27.623
Historical Collections	70,501	0.864	54,500	0.494	83,000	60,226	0.727
Employee Benefits	1,340,836	10.349	1,449,464	12.669	1,576,100	961,207	11.610
Health 6 Mills	192,447	5.999	3,172,697	6.000	1,673,495	248,407	3.000
Auto Administration	54,441		75,000		75,000		
District Coroner	9,702		17,586		21,508		
Law Enforcement Forfeiture	32,027		44,000		63,274		
Prosecuting Attorney Traigt	624		1,500		26,276		
Special Alcohol					17,640		
Sales Tax 1% for Health	394,765		4,557,514		3,759,232		
Special Oil Royalty					89,493		
Adult DOC	208,098		204,747		339,418		
Juvenile DOC	226,132		226,394		332,286		
Pawnee Co Diversion Super	5,126		5,670		32,412		
Juvenile Separation	3						
Discretionary	984				12,638		
Health Dept - Family Plann	40,671		37,317		59,790		
Health Dept - Maternal & C	25,755		29,116		51,898		
Health Dept - PHEP Grant	27,669		22,784		39,740		
Health Dept - WIC BFPC G	5,383		6,747		7,153		
Health Dept - WIC Grant	66,158		62,422		133,335		
Health Dept - State Formula	265,484		247,538		316,856		
Health Dept - IAP Grant	8,416		7,497		10,581		
24th District Drug/Alcohol	9,571		5,400		55,945		
Special Spay					3,226		
Non-Budgeted Funds-A	15,581						
Non-Budgeted Funds-B	48,692						
Non-Budgeted Funds-C	55,512						
Non-Budgeted Funds-D	246,740						
Totals	10,567,610	78.825	17,265,084	81.354	16,661,284	6,452,221	77.932
						Revenue Neutral Rate **	79.957
Less: Transfers	146,162		65,000		65,000		
Net Expenditure	10,421,448		17,200,084		16,596,284		
Total Tax Levied	6,218,985		6,619,460		xxxxxxxxxxxxxxxxx		
Assessed Valuation	78,899,434		81,372,372		82,791,340		

Outstanding Indebtedness, January 1,

	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	15,365,000	14,690,000	14,015,000
Lease Pur. Princ.	257,574	19,089	312,434
Total	15,622,574	14,709,089	14,327,434

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

Stacey Rein
County Clerk

Pawnee County 2022

NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, 2022 Estimated Valuation
County Library	44,962	0.700	45,041	0.677	45,041	42,564	0.672	0.673	63,295,079

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

Stacey Rein

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,866,971	218,525	3,631	23,053	10,747	1,006
Debt Service						
Road & Bridge	2,193,563	167,197	2,778	17,638	8,223	769
Historical Collections	40,133	3,059	51	323	150	14
Employee Benefits	1,030,854	78,573	1,306	8,289	3,864	362
Health 6 Mills	487,939	37,192	618	3,924	1,829	171
TOTAL	6,619,460	504,546	8,384	53,227	24,813	2,322

County Treas Motor Vehicle Estimate 504,546

County Treas Recreational Vehicle Estimate 8,384

County Treas 16/20M Vehicle Estimate 53,227

County Treas Commercial Vehicle Tax Estimate 24,813

County Treas Watercraft Tax Estimate 2,322

Motor Vehicle Factor 0.07622

Recreational Vehicle Factor 0.00127

16/20M Vehicle Factor 0.00804

Commercial Vehicle Factor 0.00375

Watercraft Factor 0.00035

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Road & Bridge	Special Road & Bridge	100,000	-	-	68-590
Auto Administration	General	46,162	65,000	65,000	8-145
	Total	146162	65000	65000	
	Adjustments*				
	Adjusted Totals	146162	65000	65000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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:											
Public Building Commission:											
Series 2011	11/15/2011	2/15/2036	2.25-4.65	9,620,000	6,945,000	2/15	2/15	146,447	350,000	0	0
						8/15		140,672		0	
Series 2012	2/15/2012	2/15/2036	1.90-5.00	10,000,000	7,070,000	2/15	2/15	133,687	370,000	0	0
						8/15		128,692		0	
Total Other					**14,015,000**			**549,498**	**720,000**	**0**	**0**
Total Indebtedness					**14,015,000**			**549,498**	**720,000**	**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, 2022	Payments Due 2022	Payments Due 2023
John Deere 772G Motor Grader	2/1/2021	12	2.09	140,683	140,683	143,623	
2021 Ford Escape	4/26/2021	31	2.42	21,425	14,307	7,375	7,375
CIC Software/Hardware	4/8/2022	46	3.36	157,444	157,444		42,473
				Totals	**312,434**	**150,998**	**49,848**

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

Pawnee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	528,170	519,671	458,863
Receipts:			
Ad Valorem Tax	2,738,939	2,795,297	xxxxxxxxxxxxxxxxxx
Delinquent Tax	69,533	55,000	55,000
Motor Vehicle Tax	253,998	220,471	218,525
Recreational Vehicle Tax	4,151	3,249	3,631
16/20M Vehicle Tax		18,911	23,053
Commercial Vehicle Tax		10,777	10,747
Watercraft Tax		1,019	1,006
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	6,317	4,800	4,800
Parcel Search Fees	2,976	3,000	3,000
Sales Tax/CUT	497,756	420,000	420,000
Licenses, Permits & Fees:			
County Officer Fees	71,516	60,000	60,000
Mortgage Registration Fees			
Sheriff Housing Reimbursement	350		
County Attorney Fees	17,940	19,500	19,500
RV Receipts Camp Pawnee	3,955		
Camp Pawnee Receipts	6,118		
Miscellaneous Fees	52,466	25,000	100,000
Reimbursements & Miscellaneous:			
District Expense Reimbursement	78,318	82,278	82,278
Other Current Reimbursements	35,514	25,000	100,000
District Court Receipts & Reimbursements	20,549	20,000	20,000
Topeka Street/Fair Building Receipts	33,832	31,130	31,130
Miscellaneous Reimbursements	275,071	23,000	23,000
Fines, Penalties & Interest	65,587	60,000	60,000
Zoning Receipts & Reimbursements		1,000	1,000
Heritage Trust Fund			
Bioterrorism Grants			
Solid Waste LSH	40,920	41,213	41,213
Solid Waste DOC	14,927	15,427	15,427
Solid Waste C&D	9,567	25,000	25,000
Solid Waste Tires & Miscellaneous	10,999	7,000	7,000
Sheriff Process Fees	4,800	5,000	5,000
Sheriff Finger Print Fees	3,577	5,000	5,000
Sexual Predator Fees	1,156	3,500	3,500
Sexual Predator Reimbursement		30,000	30,000
Concealed Weapons Permit	488	250	250
VIN Receipts/Phone Inmate			
Public Transportation Buses	904	500	500
Transfer from Auto Administration	46,162	65,000	65,000
School Resource Officer Reimb			55,000
Interest on Idle Funds	34,636	30,000	30,000
Neighborhood Revitalization Rebate		-39,901	-36,229
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,403,022**	**4,067,421**	**1,483,331**
Resources Available:	**4,931,192**	**4,587,092**	**1,942,194**

Pawnee County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	4,931,192	4,587,092	1,942,194
Expenditures:			
County Commissioners	56,767	63,352	74,510
County Clerk	197,157	228,834	252,365
County Treasurer	177,832	199,000	218,700
County Attorney	302,483	239,348	252,448
Register of Deeds	102,130	112,981	119,876
County Appraiser	138,309	154,000	175,850
Law Enforcement	1,994,039	1,481,823	1,411,916
Custodian	65,579	68,680	72,750
District Court	23,469	24,000	34,750
District Expense	111,467	92,500	126,000
Courthouse General	214,788	198,000	211,100
County Health	0	0	55,000
Camp Pawnee	15,409	24,000	27,825
Emergency Management	32,542	31,000	65,000
Election	27,374	83,660	67,165
Solid Waste	332,975	359,620	375,500
County Fair Building	6,965	8,200	10,471
Public Transportation Buses	4,744	2,670	2,670
Indigent	65,757	80,000	120,000
Services to the Elderly	17,268	17,268	17,268
Operating Transfers	0	0	0
Non Departmental	223,615	338,537	902,198
Zoning	0	3,300	16,170
Appropriation	300,852	317,456	317,456
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	4,411,521	4,128,229	4,926,988
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,411,521**	**4,128,229**	**4,926,988**
Unencumbered Cash Balance Dec 31	519,671	458,863	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	4,733,103	4,715,099	4,926,988
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,926,988
		Tax Required	2,984,794
	Delinquent Comp Rate:	2.5%	74,620
		Amount of 2022 Ad Valorem Tax	3,059,414

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commissioners			
Personal Services	53,892	57,352	60,220
Contractual	2,759	5,000	12,290
Commodities	116	1,000	2,000
Capital Outlay			
Total	56,767	63,352	74,510
County Clerk			
Personal Services	148,845	164,841	175,000
Contractual	41,921	45,000	57,422
Commodities	3,941	17,493	17,493
Capital Outlay	2,450	1,500	2,450
Total	197,157	228,834	252,365
County Treasurer			
Personal Services	142,718	154,000	161,700
Contractual	30,711	40,000	52,000
Commodities	4,403	5,000	5,000
Capital Outlay			
Total	177,832	199,000	218,700
County Attorney			
Personal Services	207,339	211,735	227,800
Contractual	16,716	22,089	16,298
Commodities	6,134	5,524	8,350
Employee Benefits	72,294		
Total	302,483	239,348	252,448
Register of Deeds			
Personal Services	90,984	96,111	100,917
Contractual	6,860	13,870	15,334
Commodities	4,286	3,000	3,625
Capital Outlay			
Total	102,130	112,981	119,876
County Appraiser			
Personal Services	111,223	126,000	132,300
Contractual	15,555	16,000	27,850
Commodities	4,157	5,000	8,300
Capital Outlay	7,374	7,000	7,400
Total	138,309	154,000	175,850
Law Enforcement			
Personal Services	985,823	1,000,000	934,500
Contractual	102,695	88,200	113,200
Commodities	22,867	28,956	28,956
Equipment	62,959	58,800	70,000
Ammunition	6,144	6,500	8,500
Fuel Expense	50,070	56,897	60,000
Vehicle Maintenance	28,755	20,000	17,500
Communications	426	20,000	20,188
K-9 Exp/Grant Expense	4,443	12,470	12,470
Inmate Housing (Outside County)	77,710	35,000	18,500
Inmate Medical	25,135	25,000	17,204
Inmate Meals	55,288	60,000	68,930
Inmate Transportation	9,971	15,000	16,968
Office Tile & Light Replacement		3,000	
Enterpol			
Dispatching	161,870		
Employee Benefits	391,471		
Jail Maintenance			25,000
Jail PLBC	6,738	12,000	
Jail Electric	1,674	25,000	
Jail 22 Camera System			
Jail Sally Port Door		15,000	
Total	1,994,039	1,481,823	1,411,916
Total - Page 6b	**2,968,717**	**2,479,338**	**2,505,665**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Custodian			
Personal Services	54,515	60,680	63,500
Contractual	8,464	2,000	2,850
Commodities	2,600	6,000	6,400
Capital Outlay			
Total	65,579	68,680	72,750
District Court			
Contractual	11,231	15,000	23,050
Commodities	5,199	5,500	7,000
Capital Outlay	7,039	3,500	4,700
Total	23,469	24,000	34,750
District Expense			
Contractual	87,682	80,000	98,000
Commodities	7,723	7,500	9,000
Capital Outlay	16,062	5,000	19,000
Total	111,467	92,500	126,000
Courthouse General			
Personal Services	2,445	2,000	9,800
Contractual	176,091	175,000	176,800
Commodities	20,616	21,000	24,500
Capital Outlay	15,636		
Total	214,788	198,000	211,100
County Health			
Local Match - Family Planning Grant			
Local Match - Maternal & Child Health Grant			
Local Match - PHEP Grant			
Local Match - State Formula			
Local Match - IAP Grant			
School Resource Officer			
Personal Services			55,000
Total	0	0	55,000
Camp Pawnee			
Personal Services	4,096	14,000	14,700
Contractual	6,437	5,000	6,300
Commodities	4,876	5,000	6,825
Capital Outlay			
Total	15,409	24,000	27,825
Emergency Management			
Personal Services	25,239	25,000	28,500
Contractual	1,480	2,000	3,000
Commodities	5,823	4,000	13,500
Capital Outlay			20,000
Total	32,542	31,000	65,000
Election			
Personal Services	15,124	17,300	18,165
Contractual	10,345	35,000	17,640
Commodities	1,905	11,760	11,760
Capital Outlay		19,600	19,600
Total	27,374	83,660	67,165
Solid Waste			
Personal Services	129,656	147,620	150,500
Contractual	169,373	177,000	185,000
Commodities	33,946	35,000	40,000
Capital Outlay			
Total	332,975	359,620	375,500
Total - Page 6c	**823,603**	**881,460**	**1,035,090**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Fair Building			
Personal Services	1,111	1,200	1,200
Contractual	5,824	6,500	7,311
Commodities	30	500	1,960
Capital Outlay			
Total	6,965	8,200	10,471
Public Transportation Buses			
Personal Services			
Contractual	1,545	670	670
Commodities	3,199	2,000	2,000
Capital Outlay			
Total	4,744	2,670	2,670
Indigent			
Indigent Adult	24,111	30,000	45,000
Indigent Juvenile	41,646	50,000	75,000
Total	65,757	80,000	120,000
Services to the Elderly			
Contractual			
Burdett Seniors	3,548	3,548	3,548
Welcome Inn	12,446	12,446	12,446
Over 50 Club	1,274	1,274	1,274
Total	17,268	17,268	17,268
Operating Transfers			
To Equipment Reserve			
To Capital Improvement			
Total	0	0	0
Non Departmental			
Coroner		10,000	10,000
Ambulance			
Miscellaneous	502	25,000	100,000
Heritage Trust Fund			
Special Projects	18,026	50,000	452,698
Topeka St Annex	22,262	25,000	19,600
VIN Inspections		0	4,900
Sexual Predator	586	4,580	10,000
Special Liability	116,484	133,957	135,000
Phone Inmate			
Lease Purchase (Solid Waste)			
Juvenile Supervision Fees			
Airport Contractual	15,146	15,000	45,000
Credit Card	50,609		
E-Filing Project			
Employee Benefits			
Dispatching		75,000	75,000
County IT			50,000
Total	223,615	338,537	902,198
Zoning			
Personal Services		2,000	10,920
Contractual		800	
Commodities		500	5,250
Total	0	3,300	16,170
Total - Page 6d	**318,349**	**449,975**	**1,068,777**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Appropriation			
Conservation District	25,000	25,000	25,000
Extension Council	138,180	141,535	141,535
Economic Development	30,000	30,000	30,000
County Fair	10,000	10,000	10,000
CKLEPG	7,486	7,486	7,486
District Coroner	12,000	12,000	12,000
Mental Health	24,662	25,165	25,165
SDSI	19,600	19,600	19,600
Sunflower Diversified	19,600	25,000	25,000
Great Plains Development	1,688	1,670	1,670
Other Appropriations			
Economic Projects & Marketing	12,636	20,000	20,000
Total	300,852	317,456	317,456
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6e	**300,852**	**317,456**	**317,456**
Total - Page 6b	2,968,717	2,479,338	2,505,665
Total - Page 6c	823,603	881,460	1,035,090
Total - Page 6d	318,349	449,975	1,068,777
Total - Page 6e	300,852	317,456	317,456
Total Detail Expenditures**	**4,411,521**	**4,128,229**	**4,926,988**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Pawnee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Pawnee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	181,953	171,683	130,000
Receipts:			
Ad Valorem Tax	1,974,232	2,138,724	xxxxxxxxxxxxxxxxxx
Delinquent Tax	43,376	25,000	25,000
Motor Vehicle Tax	156,468	159,239	167,197
Recreational Vehicle Tax	2,585	2,345	2,778
16/20M Vehicle Tax		13,658	17,638
Commercial Vehicle Tax		7,784	8,223
Watercraft Tax		736	769
Special City & County Highway	273,695	359,802	340,000
County Equalization	14,303		
Road Reimbursements	246,395	119,434	150,000
Road Receipts	363		
Special Non/Nox Weed	80	2,500	2,500
Bridge Reimbursements	11,375		
Noxious Weed Reimbursements	71,629	62,500	62,500
Noxious Weed Receipts			
Neighborhood Revitalization Rebate		-29,443	-28,792
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,794,501**	**2,862,279**	**747,813**
Resources Available:	**2,976,454**	**3,033,962**	**877,813**
Expenditures:			
Maintenance:			
Personal Services	672,322	735,000	795,000
Contractual	290,023	225,000	225,000
Commodities	1,218,407	1,373,962	1,494,000
Capital Outlay	280,013	35,000	35,000
Lease Purchase Payments	19,203	285,000	290,000
Bridge:			
Contractual	33,185	30,000	30,000
Commodities	69,944	75,000	85,000
Bridge Replacement			
Noxious Weed:			
Contractual	21,602	35,000	35,000
Commodities	3,592		
Chemicals	90,259	100,000	110,000
Special Non/Nox Weed	6,221	10,000	10,000
Transfer to Special Road & Bridge	100,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,804,771**	**2,903,962**	**3,109,000**
Unencumbered Cash Balance Dec 31	171,683	130,000	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,842,400	2,977,875	3,109,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,109,000
		Tax Required	2,231,187
	Delinquent Comp Rate:	2.5%	55,780
		Amount of 2022 Ad Valorem Tax	2,286,967

CPA Summary

Pawnee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Collections**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,632	38,787	20,204
Receipts:			
Ad Valorem Tax	66,086	39,130	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,582	1,200	1,200
Motor Vehicle Tax	5,891	5,320	3,059
Recreational Vehicle Tax	97	78	51
16/20 M Vehicle Tax		456	323
Commercial Vehicle Tax		260	150
Watercraft Tax		25	14
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-552	-758
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**73,656**	**45,917**	**4,039**
Resources Available:	**109,288**	**84,704**	**24,243**
Expenditures:			
Personal Services	25,501	27,000	28,000
Contractual		1,000	1,000
Capital Outlay	10,000	1,500	19,000
Appropriation	35,000	35,000	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**70,501**	**64,500**	**83,000**
Unencumbered Cash Balance Dec 31	38,787	20,204	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	94,000	82,000	83,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,000
		Tax Required	58,757
	Delinquent Comp Rate:	2.5%	1,469
		Amount of 2022 Ad Valorem Tax	60,226

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	67,913	171,318	188,044
Receipts:			
Ad Valorem Tax	786,671	1,005,083	xxxxxxxxxxxxxxxxx
Delinquent Tax	11,713	10,000	10,000
Motor Vehicle Tax	37,728	63,778	78,573
Recreational Vehicle Tax	659	939	1,306
16/20 M Vehicle Tax		5,470	8,289
Commercial Vehicle Tax		3,118	3,864
Watercraft Tax		295	362
Law Enforcement Reimbursement	426,271	31,885	
County Attorney Reimbursement		5,785	
Community Corrections Reimbursement	108,346	105,000	105,000
Health Department Reimbursement	72,853	66,000	60,000
EMS Reimbursement		180,000	195,000
Neighborhood Revitalization Rebate		-13,837	-12,101
Miscellaneous		2,674	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,444,241**	**1,466,190**	**450,293**
Resources Available:	**1,512,154**	**1,637,508**	**638,337**
Expenditures:			
FICA Expense	246,985	259,334	300,000
Work Comp	46,957	59,000	85,000
State Unemployment	3,857	4,050	10,000
KPERS Expense	301,729	322,000	338,100
Health Insurance	738,193	804,580	825,000
Administration	3,115	500	18,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,340,836**	**1,449,464**	**1,576,100**
Unencumbered Cash Balance Dec 31	171,318	188,044	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,400,000	1,517,450	1,576,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,576,100
		Tax Required	937,763
	Delinquent Comp Rate:	2.5%	23,444
		Amount of 2022 Ad Valorem Tax	961,207

CPA Summary

Pawnee County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health 6 Mills**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,724,669	4,041,517	1,385,580
Receipts:			
Ad Valorem Tax	458,667	475,741	xxxxxxxxxxxxxxxx
Delinquent Tax	10,826	5,000	5,000
Motor Vehicle Tax	39,156	36,967	37,192
Recreational Vehicle Tax	646	544	618
16/20 M Vehicle Tax		3,171	3,924
Commercial Vehicle Tax		1,807	1,829
Watercraft Tax		171	171
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-6,641	-3,167
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**509,295**	**516,760**	**45,567**
Resources Available:	**4,233,964**	**4,558,277**	**1,431,147**
Expenditures:			
Contractual	6,855	10,000	300,000
Commodities			30,000
Capital Outlay			338,500
Special Projects		3,000,000	632,600
Health Department (Local Match):			
Family Planning Grant	31,868	23,643	28,540
Maternal & Child Health Grant	20,444	17,980	20,038
PHEP Grant	8,500	14,078	13,542
State Formula	110,814	103,221	145,000
IAP Grant	3,966	3,775	3,775
ELC Grant	10,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**192,447**	**3,172,697**	**1,511,995**
Unencumbered Cash Balance Dec 31	4,041,517	1,385,580	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	4,085,879	4,607,956	1,511,995
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,511,995
		Tax Required	80,848
	Delinquent Comp Rate:	2.5%	2,021
		Amount of 2022 Ad Valorem Tax	82,869

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Pawnee County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Auto Administration**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Motor Vehicle Licenses	51,588	74,000	74,000
Lienholder Fees	778	1,000	1,000
CMV Fee	2,075		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,441**	**75,000**	**75,000**
Resources Available:	**54,441**	**75,000**	**75,000**
Expenditures:			
Personal Services	8,279	10,000	10,000
Transfer to General	46,162	65,000	65,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**54,441**	**75,000**	**75,000**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	75,000	75,000	75,000

Adopted Budget

District Coroner	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,488	8,114	6,018
Receipts:			
Out of County Reimbursement	3,328	3,490	3,490
Appropriation	12,000	12,000	12,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,328**	**15,490**	**15,490**
Resources Available:	**17,816**	**23,604**	**21,508**
Expenditures:			
Personal Services	6,600	6,500	6,500
Contractual	3,102	11,086	15,008
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,702**	**17,586**	**21,508**
Unencumbered Cash Balance Dec 31	8,114	6,018	0
2021/2022/2023 Budget Authority Amount:	15,692	17,586	21,508

CPA Summary

Pawnee County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Law Enforcement Forfeiture**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	31,265	27,274	23,274
Receipts:			
Receipts	28,036	40,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**28,036**	**40,000**	**40,000**
Resources Available:	**59,301**	**67,274**	**63,274**
Expenditures:			
Commodities	32,027	44,000	63,274
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**32,027**	**44,000**	**63,274**
Unencumbered Cash Balance Dec 31	27,274	23,274	0
2021/2022/2023 Budget Authority Amount:	62,601	67,265	63,274

Adopted Budget

Prosecuting Attorney Training	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,310	18,776	21,776
Receipts:			
Fees	2,090	4,500	4,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,090**	**4,500**	**4,500**
Resources Available:	**19,400**	**23,276**	**26,276**
Expenditures:			
Dues & Publications	624	1,500	26,276
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**624**	**1,500**	**26,276**
Unencumbered Cash Balance Dec 31	18,776	21,776	0
2021/2022/2023 Budget Authority Amount:	24,731	24,810	26,276

CPA Summary

Pawnee County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,550	10,240	13,940
Receipts:			
State of Kansas	1,405	3,000	3,000
Reimbursement	1,285	700	700
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,690**	**3,700**	**3,700**
Resources Available:	**10,240**	**13,940**	**17,640**
Expenditures:			
Appropriation	0	0	17,640
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**17,640**
Unencumbered Cash Balance Dec 31	10,240	13,940	0
2021/2022/2023 Budget Authority Amount:	10,266	9,950	17,640

Adopted Budget

Sales Tax 1% for Health	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,718,266	6,176,746	2,689,232
Receipts:			
Sales Tax/CUT	853,245	720,000	720,000
EMS Receipts		350,000	350,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**853,245**	**1,070,000**	**1,070,000**
Resources Available:	**6,571,511**	**7,246,746**	**3,759,232**
Expenditures:			
Personal Services			
Contractual	124	5,000	100,000
Commodities	174	15,000	25,000
Capital Outlay	232,256	4,000	200,000
Appropriation	162,211		
Special Projects		3,579,936	2,328,582
Subtotal Non Departmental	394,765	3,603,936	2,653,582
Expenditures from detail page:			
EMS	0	953,578	1,105,650
Subtotal EMS	0	953,578	1,105,650
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**394,765**	**4,557,514**	**3,759,232**
Unencumbered Cash Balance Dec 31	6,176,746	2,689,232	0
2021/2022/2023 Budget Authority Amount:	6,445,288	7,343,266	3,759,232

CPA Summary

Pawnee County

2023

FUND PAGE - EMS Detail

Adopted Budget **Sales Tax 1% for Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
EMS			
Personal Services		953,578	928,000
Contractual			75,150
Commodities			102,500
Capital Outlay			
Other			

Pawnee County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Oil Royalty**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	74,098	79,493	84,493
Receipts:			
State of Kansas	5,395	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,395**	**5,000**	**5,000**
Resources Available:	**79,493**	**84,493**	**89,493**
Expenditures:			
Contractual	0		89,493
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**89,493**
Unencumbered Cash Balance Dec 31	79,493	84,493	0
2021/2022/2023 Budget Authority Amount:	80,023	84,097	89,493

Adopted Budget

Adult DOC	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	61,347	69,892	102,776
Receipts:			
State of Kansas	209,374	229,631	228,049
Reimbursements & Miscellaneous	7,269	8,000	8,593
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**216,643**	**237,631**	**236,642**
Resources Available:	**277,990**	**307,523**	**339,418**
Expenditures:			
Personal Services	131,434	138,006	197,549
Contractual	67,346	60,841	24,000
Commodities	4,746	5,400	9,000
Capital Outlay	4,572	500	7,000
Cash Forward (2023 column)			101,869
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**208,098**	**204,747**	**339,418**
Unencumbered Cash Balance Dec 31	69,892	102,776	0
2021/2022/2023 Budget Authority Amount:	289,188	306,616	339,418

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Juvenile DOC**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	20,788	22,571	51,419
Receipts:			
State of Kansas	164,077	254,742	280,767
Reimbursements & Miscellaneous	63,838	500	100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**227,915**	**255,242**	**280,867**
Resources Available:	**248,703**	**277,813**	**332,286**
Expenditures:			
Personal Services	152,576	160,205	240,867
Contractual	62,887	60,533	24,000
Commodities	4,796	5,156	9,000
Capital Outlay	5,873	500	7,000
Cash Forward (2023 column)			51,419
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**226,132**	**226,394**	**332,286**
Unencumbered Cash Balance Dec 31	22,571	51,419	0
2021/2022/2023 Budget Authority Amount:	227,483	276,105	332,286

Adopted Budget **Pawnee Co Diversion Supervision**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,795	20,282	23,112
Receipts:			
Diversion Fees	5,000	5,000	5,000
Reimbursements & Miscellaneous	4,613	3,500	4,300
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,613**	**8,500**	**9,300**
Resources Available:	**25,408**	**28,782**	**32,412**
Expenditures:			
Personal Services	3,514	2,570	10,000
Contractual	1,536	3,000	5,000
Commodities	76	100	2,000
Capital Outlay			1,906
Cash Forward (2023 column)			13,506
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,126**	**5,670**	**32,412**
Unencumbered Cash Balance Dec 31	20,282	23,112	0
2021/2022/2023 Budget Authority Amount:	25,312	27,637	32,412

CPA Summary

Pawnee County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Juvenile Separation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3	0	0
Receipts:			
Fees			
Reimbursements & Miscellaneous			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3**	**0**	**0**
Expenditures:			
Contractual	3		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	3	0	0

Adopted Budget **Discretionary**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,090	11,297	11,897
Receipts:			
Fees	41		41
Reimbursements & Miscellaneous	150	600	700
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**191**	**600**	**741**
Resources Available:	**12,281**	**11,897**	**12,638**
Expenditures:			
Personal Services			8,000
Contractual	584		2,000
Commodities	400		1,000
Capital Outlay			1,093
Cash Forward (2023 column)			545
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**984**	**0**	**12,638**
Unencumbered Cash Balance Dec 31	11,297	11,897	0
2021/2022/2023 Budget Authority Amount:	21,290	9,291	12,638

CPA Summary

Pawnee County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Dept - Family Planning Grant**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,834	18,614	18,614
Receipts:			
Fees	4,594	4,000	4,000
Grant	6,989	9,674	8,636
Local Match	31,868	23,643	28,540
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**43,451**	**37,317**	**41,176**
Resources Available:	**59,285**	**55,931**	**59,790**
Expenditures:			
Salaries	22,450	20,754	20,754
Employee Benefits	10,062	7,863	7,864
Contractual	7,547	8,400	8,328
Commodities	612	300	300
Cash Forward (2023 column)			22,544
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**40,671**	**37,317**	**59,790**
Unencumbered Cash Balance Dec 31	18,614	18,614	0
2021/2022/2023 Budget Authority Amount:	47,746	53,152	59,790

Adopted Budget **Health Dept - Maternal & Child Health Gr**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,225	21,281	21,281
Receipts:			
Fees	2,586	300	300
Grant	7,781	10,836	10,279
Local Match	20,444	17,980	20,038
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**30,811**	**29,116**	**30,617**
Resources Available:	**47,036**	**50,397**	**51,898**
Expenditures:			
Salaries	16,395	21,348	20,866
Employee Benefits	5,979	5,918	7,494
Contractual	532	1,000	1,600
Commodities	2,849	850	358
Cash Forward (2023 column)			21,580
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**25,755**	**29,116**	**51,898**
Unencumbered Cash Balance Dec 31	21,281	21,281	0
2021/2022/2023 Budget Authority Amount:	38,675	45,341	51,898

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Dept - PHEP Grant**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,783	11,570	14,531
Receipts:			
Fees	3,178		
Grant	11,778	11,667	11,667
Local Match	8,500	14,078	13,542
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,456**	**25,745**	**25,209**
Resources Available:	**39,239**	**37,315**	**39,740**
Expenditures:			
Salaries	16,447	12,878	12,878
Employee Benefits	4,720	4,700	4,880
Contractual	2,982	5,206	7,452
Commodities	3,520		
Cash Forward (2023 column)			14,530
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,669**	**22,784**	**39,740**
Unencumbered Cash Balance Dec 31	11,570	14,531	0
2021/2022/2023 Budget Authority Amount:	26,145	41,528	39,740

See Tab A

Adopted Budget **Health Dept - WIC BFPC Grant**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,110	406	406
Receipts:			
Grant	3,679	6,747	6,747
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,679**	**6,747**	**6,747**
Resources Available:	**5,789**	**7,153**	**7,153**
Expenditures:			
Salaries	3,518	5,464	5,464
Employee Benefits	1,865	1,283	1,283
Contractual			
Commodities			
Cash Forward (2023 column)			406
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,383**	**6,747**	**7,153**
Unencumbered Cash Balance Dec 31	406	406	0
2021/2022/2023 Budget Authority Amount:	6,162	8,857	7,153

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Dept - WIC Grant**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	19,515	18,653	41,211
Receipts:			
Grant	65,296	84,980	92,124
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,296**	**84,980**	**92,124**
Resources Available:	**84,811**	**103,633**	**133,335**
Expenditures:			
Salaries	35,100	36,855	45,000
Employee Benefits	15,089	15,067	17,049
Contractual	13,986	10,000	20,015
Commodities	1,983	500	2,920
Cash Forward (2023 column)			48,351
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**66,158**	**62,422**	**133,335**
Unencumbered Cash Balance Dec 31	18,653	41,211	0
2021/2022/2023 Budget Authority Amount:	102,573	104,494	133,335

Adopted Budget **Health Dept - State Formula**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,968	10,773	19,156
Receipts:			
Fees	92,955	140,700	140,700
Grant	38,432	12,000	12,000
Local Match	115,902	103,221	145,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**247,289**	**255,921**	**297,700**
Resources Available:	**276,257**	**266,694**	**316,856**
Expenditures:			
Salaries	105,788	111,077	114,021
Employee Benefits	26,490	25,223	30,662
Contractual	15,805	20,925	20,925
Commodities	113,401	90,313	90,313
Other	4,000		
Cash Forward (2023 column)			60,935
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**265,484**	**247,538**	**316,856**
Unencumbered Cash Balance Dec 31	10,773	19,156	0
2021/2022/2023 Budget Authority Amount:	229,814	284,889	316,856

See Tab A

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Dept - IAP Grant**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,717	3,086	3,085
Receipts:			
Fees	465		
Grant	3,354	3,721	3,721
Local Match	3,966	3,775	3,775
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,785**	**7,496**	**7,496**
Resources Available:	**11,502**	**10,582**	**10,581**
Expenditures:			
Salaries	5,315	5,207	5,207
Employee Benefits	2,498	1,973	1,973
Contractual	603	200	200
Commodities		117	117
Cash Forward (2023 column)			3,084
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,416**	**7,497**	**10,581**
Unencumbered Cash Balance Dec 31	3,086	3,085	0
2021/2022/2023 Budget Authority Amount:	8,927	11,213	10,581

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **24th District Drug/Alcohol T&D**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,805	15,243	21,843
Receipts:			
Receipts	12,009	12,000	12,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,009**	**12,000**	**12,000**
Resources Available:	**24,814**	**27,243**	**33,843**
Expenditures:			
Contractual	5,588	5,000	55,545
Commodities	3,983	400	400
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,571**	**5,400**	**55,945**
Unencumbered Cash Balance Dec 31	15,243	21,843	-22,102
2021/2022/2023 Budget Authority Amount:	9,571	36,004	55,945

See Tab E

Adopted Budget **Special Stray**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,226	1,226	2,226
Receipts:			
Reimbursements & Miscellaneous	0	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**1,000**	**1,000**
Resources Available:	**1,226**	**2,226**	**3,226**
Expenditures:			
Contractual	0	0	3,226
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**3,226**
Unencumbered Cash Balance Dec 31	1,226	2,226	0
2021/2022/2023 Budget Authority Amount:	3,226	3,226	3,226

CPA Summary

Pawnee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Register of Deeds Technolog		Micro Loans		Citizen Review Board		KS Foundation/Extension		Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,715	Cash Balance Jan 1	19,791	Cash Balance Jan 1	12,207	Cash Balance Jan 1	0	Cash Balance Jan 1	2,554	47,267
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts	10,970	None	0	Receipts	12,790	Grant	245	None	0	
Total Receipts	10,970	Total Receipts	0	Total Receipts	12,790	Total Receipts	245	Total Receipts	0	24,005
Resources Available:	23,685	Resources Available:	19,791	Resources Available:	24,997	Resources Available:	245	Resources Available:	2,554	71,272
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other	2,546	None	0	Commodities	12,790	Other	245	None	0	
Total Expenditures	2,546	Total Expenditures	0	Total Expenditures	12,790	Total Expenditures	245	Total Expenditures	0	15,581
Cash Balance Dec 31	21,139	Cash Balance Dec 31	19,791	Cash Balance Dec 31	12,207	Cash Balance Dec 31	0	Cash Balance Dec 31	2,554	**55,691** **
										55,691 **

**Note: These two block figures should agree.

CPA Summary

Pawnee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name: Courthouse Special		(2) Fund Name: DOC Reinvestment		(3) Fund Name: County Clerk Tech		(4) Fund Name: County Treasurer Tech		(5) Fund Name: Special Law Enforcement		
Unencumbered Cash Balance Jan 1	224,214	Unencumbered Cash Balance Jan 1	3,110	Unencumbered Cash Balance Jan 1	1,827	Unencumbered Cash Balance Jan 1	9,371	Unencumbered Cash Balance Jan 1	2,519	241,041
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	Reimbursements & Misc	38,950	Receipts	2,742	Receipts	2,722	None	0	
Total Receipts	0	Total Receipts	38,950	Total Receipts	2,742	Total Receipts	2,722	Total Receipts	0	44,414
Resources Available:	224,214	Resources Available:	42,060	Resources Available:	4,569	Resources Available:	12,093	Resources Available:	2,519	285,455
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Personal Services	26,800	Other	2,268	Other	7,234	None	0	
		Contractual	11,083							
		Commodities	1,307							
Total Expenditures	0	Total Expenditures	39,190	Total Expenditures	2,268	Total Expenditures	7,234	Total Expenditures	0	48,692
Cash Balance Dec 31	224,214	Cash Balance Dec 31	2,870	Cash Balance Dec 31	2,301	Cash Balance Dec 31	4,859	Cash Balance Dec 31	2,519	**236,763** **
										236,763 **

**Note: These two block figures should agree.

CPA Summary

Pawnee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name: Special Bridge		(2) Fund Name: County Special		(3) Fund Name: COVID 19 IAP		(4) Fund Name: Coronavirus		(5) Fund Name: Corona Virus Relief		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	372,954	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	3,076	Unencumbered Cash Balance Jan 1	12,484	Total 388,514
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from Road & Bridge	100,000	Receipts	35,000	Receipts	13,125	Grant	4,746	Receipts	719	
						Other	4,000			
Total Receipts	100,000	Total Receipts	35,000	Total Receipts	13,125	Total Receipts	8,746	Total Receipts	719	157,590
Resources Available:	100,000	Resources Available:	407,954	Resources Available:	13,125	Resources Available:	11,822	Resources Available:	13,203	546,104
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Other	30,487	None	0	Salaries	5,417	Commodities	13,203	
						Employee Benefits	1,267			
						Contractual	40			
						Commodities	10			
						Other	5,088			
Total Expenditures	0	Total Expenditures	30,487	Total Expenditures	0	Total Expenditures	11,822	Total Expenditures	13,203	55,512
Cash Balance Dec 31	100,000	Cash Balance Dec 31	377,467	Cash Balance Dec 31	13,125	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**490,592** **
										490,592 **

**Note: These two block figures should agree.

CPA Summary

Pawnee County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
American Rescue Plan Act		COVID ELC Grant								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts	171	Grant	19,305							
Grant	622,922	Local Match	15,305							
Total Receipts	623,093	Total Receipts	34,610	Total Receipts	0	Total Receipts	0	Total Receipts	0	657,703
Resources Available:	623,093	Resources Available:	34,610	Resources Available:	0	Resources Available:	0	Resources Available:	0	657,703
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Other	224,854	Salaries	14,000							
		Employee Benefits	2,581							
		Other	5,305							
Total Expenditures	224,854	Total Expenditures	21,886	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	246,740
Cash Balance Dec 31	398,239	Cash Balance Dec 31	12,724	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**410,963** **
										410,963 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Pawnee County
will meet on August 22, 2022 at 10:00 AM at Pawnee County Commissioners 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 Pawnee County Clerks Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,411,521	35.774	4,128,229	35.233	4,926,988	3,059,414	36.953
Debt Service							
Road & Bridge	2,804,771	25.839	2,903,962	26.958	3,109,000	2,286,967	27.623
Historical Collections	70,501	0.864	64,500	0.494	83,000	60,226	0.727
Employee Benefits	1,340,836	10.349	1,449,464	12.669	1,576,100	961,207	11.610
Health 6 Mills	192,447	5.999	3,172,697	6.000	1,511,995	82,869	1.001
Auto Administration	54,441		75,000		75,000		
District Coroner	9,702		17,586		21,508		
Law Enforcement Forfeiture	32,027		44,000		63,274		
Prosecuting Attorney Traini	624		1,500		26,276		
Special Alcohol					17,640		
Sales Tax 1% for Health	394,765		4,557,514		3,759,232		
Special Oil Royalty					89,493		
Adult DOC	208,098		204,747		339,418		
Juvenile DOC	226,132		226,394		332,286		
Pawnee Co Diversion Super	5,126		5,670		32,412		
Juvenile Separation	3						
Discretionary	984				12,638		
Health Dept - Family Planni	40,671		37,317		59,790		
Health Dept - Maternal & C	25,755		29,116		51,898		
Health Dept - PHEP Grant	27,669		22,784		39,740		
Health Dept - WIC BFPC G	5,383		6,747		7,153		
Health Dept - WIC Grant	66,158		62,422		133,335		
Health Dept - State Formula	265,484		247,538		316,856		
Health Dept - IAP Grant	8,416		7,497		10,581		
24th District Drug/Alcohol	9,571		5,400		55,945		
Special Stray					3,226		
Non-Budgeted Funds-A	15,581						
Non-Budgeted Funds-B	48,692						
Non-Budgeted Funds-C	55,512						
Non-Budgeted Funds-D	246,740						
Totals	10,567,610	78.825	17,270,084	81.354	16,654,784	6,450,683	77.914
						Revenue Neutral Rate **	*79.957*
Less: Transfers	146,162		65,000		65,000		
Net Expenditure	10,421,448		17,205,084		16,589,784		
Total Tax Levied	6,218,985		6,619,460		xxxxxxxxxxxxxxxxx		
Assessed Valuation	78,899,434		81,372,372		82,791,340		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	15,365,000	14,690,000	14,015,000
Lease Pur. Princ.	257,574	19,089	312,434
Total	15,622,574	14,709,089	14,327,434

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

Stacey Rein
County Clerk

Pawnee County

2023

NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2022 Estimated Valuation
County Library	44,962	0.700	45,041	0.677	45,041	42,564	0.672	*0.673*	63,293,679

*Tax rates are expressed in mills

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

Stacey Rein
County Clerk

Pawnee County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	2,840,485	34.309	36,229
Debt Service			0
Road & Bridge	2,257,455	27.267	28,792
Historical Collections	59,449	0.718	758
Employee Benefits	948,804	11.460	12,101
Health 6 Mills	248,338	3.000	3,167
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
0			0
0			0
0			0
0			0
TOTAL	6,354,531	76.754	81,047

2022 July 1 Valuation: 82,791,340

Valuation Factor: 82,791.340

Neighborhood Revitalization Subj to Rebate: 1,055,950

Neighborhood Revitalization factor: 1,055.950

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.