Pawnee County 2025 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 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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	5,146,957	3,055,924	34.499
Debt Service	10-113				
Road & Bridge	68-5,101	7	3,143,570	2,282,090	25.763
Historical Collections	12-2651	8	85,000	61,819	.698
Employee Benefits	12-16,102	8	1,642,500	1,150,965	12.994
County Health	65-204	9	713,361	51,867	.586
District Coroner		10	18,833		
Law Enforcement Forfeiture		10	54,011		
Prosecuting Attorney Training		11	27,296		
Special Alcohol		11	24,282		
Sales Tax 1% for Health		12	2,924,656		
Special Oil Royalty		12	95,616		
Adult DOC		13	352,670		
Juvenile DOC		13	277,729		
Pawnee Co Diversion Supervision		14	43,225		
Discretionary		14	11,698		
Health Dept - Family Planning Grant		15			
Health Dept - Maternal & Child Health Gr		15			
Health Dept - PHEP Grant		16			
Health Dept - WIC BFPC Grant		16			
Health Dept - WIC Grant		17			
Health Dept - State Formula		17			
Health Dept - IAP Grant		18			
24th District Drug/Alcohol T&D		18	27,335		
Special Stray		19	3,226		
County Health Capital Outlay		19	2,000,000		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
Non-Budgeted Funds-D		23			
Totals		xxxxx	16,591,965	6,602,665	74.540
Budget Hearing Notice		24			
Budget Hearing Notice 2		25			
Combined Rate and Budget Hearing		24			
Combined Rate and Budget Hearing 2		25			
RNR Hearing Notice					
Neighborhood Revitalization		27			

County Clerk's Use Only
88,582,537
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	75.824
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Adams Brown
Address:
PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com

Attest: September 3rd 2024
County Clerk

Governing Body

CPA Summary

Pawnee County

2025

State of Kansas
County

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	2025 Proposed Budget: Amount of 2024 Ad Valorem Tax	2025 Proposed Budget: November 1st Valuation	2025 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
County Library	12-1220	26	42,675	42,341	63274247	.631
TOTALS		xxxxxx	42675	42341		

Need to input numbers from County Library budget when completed

Attest: September 3, 2024

County Clerk

CPA Summary

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(First published in The Tiller & Toiler, August 15, 2024) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Pawnee County

will meet on September 3, 2024 at 10:00 AM at Pawnee County Courthouse, 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 and Revenue Neutral Rate.

Detailed budget information is available at Pawnee County Clerks 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 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	4,469,297	36.914	5,127,487	34.098	5,571,891	3,570,051	40.293
Debt Service							
Road & Bridge	3,126,953	27.594	3,179,279	25.958	3,512,901	2,727,594	30.785
Historical Collections	58,917	0.727	63,840	0.562	85,000	61,799	0.697
Employee Benefits	1,429,166	11.598	1,563,356	13.810	1,667,500	1,176,513	13.279
County Health	211,258	1.000	1,486,183	0.942	713,361	51,850	0.585
District Coroner	21,508		16,000		18,833		
Law Enforcement Forfeitu	51,490		40,000		54,011		
Prosecuting Attorney Trai	2,558		3,281		27,296		
Special Alcohol					24,282		
Sales Tax 1% for Health	1,892,038		2,146,545		2,924,656		
Special Oil Royalty			10,000		95,616		
Adult DOC	238,712		226,055		352,670		
Juvenile DOC	233,800		250,000		277,729		
Pawnee Co Diversion Sup	6,420		4,031		43,225		
Discretionary	198		10,000		11,698		
Health Dept - Family Plan	25,612		16,798				
Health Dept - Maternal &	31,511		17,646				
Health Dept - PHEP Grant	24,331		9,560				
Health Dept - WIC BFPC	6,784		885				
Health Dept - WIC Grant	90,833		9,227				
Health Dept - State Formu	258,326		79,101				
Health Dept - IAP Grant	8,937		98				
24th District Drug/Alcoho	1,779		11,000		27,335		
Special Stray					3,226		
County Health Capital Ou					2,000,000		
Non-Budgeted Funds-A	137,384						
Non-Budgeted Funds-B	26,477						
Non-Budgeted Funds-C	14,339						
Non-Budgeted Funds-D	456,924						
Totals	12,825,552	77.833	14,270,372	75.370	17,411,230	7,587,807	85.639
						*Revenue Neutral Rate ** *	*75.824*
Less: Transfers	46,771		0		0		
Net Expenditure	12,778,781		14,270,372		17,411,230		
Total Tax Levied	6,450,683		6,718,188		xxxxxxxxxxxxxxxxx		
Assessed Valuation	82,879,879		89,134,006		88,602,591		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	14,015,000	0	0
Lease Pur. Princ.	312,434	164,644	119,232
Total	14,327,434	164,644	119,232

*Tax rates are expressed in mills

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

Stacey Rein
County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
County Library	45,041	0.673	45,041	0.604	45,041	39,975	0.631	*0.631*	63,306,870

*Tax rates are expressed in mills

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	3,039,292	223,952	3,516	24,937	11,451	1,224
Debt Service						
Road & Bridge	2,313,741	170,489	2,676	18,983	8,717	932
Historical Collections	50,181	3,698	58	412	189	20
Employee Benefits	1,230,941	90,702	1,424	10,099	4,638	496
County Health	84,033	6,192	97	689	317	34
TOTAL	6,718,188	495,033	7,771	55,120	25,312	2,706

County Treas Motor Vehicle Estimate 495,033

County Treas Recreational Vehicle Estimate 7,771

County Treas 16/20M Vehicle Estimate 55,120

County Treas Commercial Vehicle Tax Estimate 25,312

County Treas Watercraft Tax Estimate 2,706

Motor Vehicle Factor 0.07369

Recreational Vehicle Factor 0.00116

16/20M Vehicle Factor 0.00820

Commercial Vehicle Factor 0.00377

Watercraft Factor 0.00040

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
Auto Administration	General	46,771	65,000	65,000	KSA 8-145
Road & Bridge	Special Road & Bridge				68-590
	Total	46771	65000	65000	
	Adjustments*		65,000	65,000	
	Adjusted Totals	46771	0	0	

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

Pawnee County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**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
CIC Hardware/Software	4/8/2022	46	3.36	157,443	119,232	42,473	0
				Totals	**119,232**	**42,473**	**0**

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

Pawnee County

2025

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	508,621	1,028,722	657,221
Receipts:			
Ad Valorem Tax	2,967,229	3,039,292	xxxxxxxxxxxxxxx
Delinquent Tax	60,862	55,000	55,000
Motor Vehicle Tax	224,658	229,483	223,952
Recreational Vehicle Tax	3,561	3,882	3,516
16/20M Vehicle Tax		27,529	24,937
Commercial Vehicle Tax	10,995	11,087	11,451
Watercraft Tax		1,603	1,224
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	8,344	4,800	4,800
Credit Card Reimbursement	105,508	90,000	60,000
Sales Tax/CUT	630,303	475,000	475,000
Penalties and Interest	92,630	83,707	83,707
Attorney Reimbursement	4,051	6,101	
Register of Deeds Reimbursement	5,415	4,021	3,100
Register of Deeds Officer Fees	56,261	41,774	41,076
Sheriff Reimbursement	1,330	7,710	744
County Clerk Reimbursement	3,928	3,500	3,500
Treasurer Reimbursement	1		
Appraiser Reimbursement	2,182	2,307	900
Camp Pawnee RV Receipts	3,568	2,500	2,500
Treasurer Officer Fees	2,625	3,413	2,000
Camp Pawnee Receipts	5,628	2,660	2,500
Sheriff Restitution	401	100	100
County Clerk Officer Fees	125	75	75
Topeka St Annex	31,036	29,577	29,577
Sheriff Officer Fees	144	84	72
Election Reimbursement	557	16,648	
Election Filing Fees	600	1,799	500
Transfer from Auto Administration	46,771	65,000	65,000
District Expense Receipts	161		
District Court Reimbursement	190		
District Court Fees	62,415	50,000	30,000
County Attorney Prosecuting Fees	16,270	12,000	12,000
District Expense Reimbursement	77,524	65,000	65,000
Opioid Settlement Funds	10,987		
Parcel Search Fees	2,944	2,500	2,500
NR Permit Fees	650	650	500
Sheriff Inmate Housing	2,525	1,200	
Sheriff Process Service Fees	4,785	4,000	4,000
Sheriff Finger Printing Fees	5,549	3,597	3,500
Sheriff Concealed Carry Fees	455	422	200
K-9 Care	420	406	
Special Projects Reimbursement	213,713	125,685	
KCAMP Reimbursement	8,818		
Juvenile Supervision Fees	495	412	
C&T Attorney Fees Reimbursement	2,555	1,840	
SRO Reimbursement	25,819	22,946	22,946
KCAMP Grant	34,159		
Solid Waste: Tires	10,011	10,000	10,000
Solid Waste: C&D	47,130	27,400	14,000
Solid Waste: LSH	51,174	46,980	50,773
Solid Waste: DOC	19,951	18,970	20,458
Solid Wate: Other	2,796	11,548	5,000
Fair Builing Receipts	2,232	2,000	2,000
Public Transportation Donations	1,120	600	600
Zoning Receipts	100	600	100
Other Reimbursements	566	17,493	
Special Liability Reimbursement	4,996	4,996	4,996
Interest on Idle Funds	106,758	121,943	100,000
Neighborhood Revitalization Rebate			-50,072
Miscellaneous	3,417	17,815	100,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,989,398**	**4,779,655**	**1,493,732**
Resources Available:	**5,498,019**	**5,808,377**	**2,150,953**

Pawnee County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,498,019	5,808,377	2,150,953
Expenditures:			
County Attorney	251,780	255,950	267,350
County Appraiser	161,765	171,750	189,550
Camp Pawnee	22,392	14,600	22,000
Topeak St Annex	17,756	19,600	20,600
County Clerk	171,539	200,000	220,250
Election	30,631	94,110	128,833
County Commissioners	64,660	68,327	77,888
Courthouse General	188,472	184,100	193,500
Juvenile Supervision/Indigent	63,201	90,000	133,500
District Court	86,466	36,150	36,150
District Expense	117,324	126,000	126,000
Sexual Predator	3,214	15,000	30,000
Custodian	65,789	69,550	77,500
Student Resource Officer	37,057	40,000	45,000
Emergency Management	33,941	32,000	39,000
Register of Deeds	106,032	115,000	127,029
Law Enforcement	1,418,891	1,508,744	1,594,059
Solid Waste	464,625	435,615	468,000
Fair Building	9,716	9,800	13,560
County Treasurer	196,258	206,500	217,000
Public Transportation Buses	5,575	2,778	4,670
Zoning	3,035	4,300	10,500
Non Departmental	483,559	975,764	746,533
Appropriations	465,619	475,518	358,485
0	0	0	0
0	0	0	0
Subtotal	4,469,297	5,151,156	5,146,957
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,469,297**	**5,151,156**	**5,146,957**
Unencumbered Cash Balance Dec 31	1,028,722	657,221	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,926,988	5,206,108	5,146,957
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,146,957
		Tax Required	2,996,004
	Delinquent Comp Rate:	2.0%	59,920
		Amount of 2024 Ad Valorem Tax	3,055,924

CPA Summary

Pawnee County

2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Attorney			
Personal Services	231,415	235,000	242,050
Commodities	3,926	4,000	8,350
Contractual	16,439	16,950	16,950
Capital Outlay			
Total	251,780	255,950	267,350
County Appraiser			
Personal Services	122,505	136,500	148,320
Commodities	3,607	3,600	8,000
Contractual	28,306	25,650	24,230
Capital Outlay	7,347	6,000	9,000
Total	161,765	171,750	189,550
Camp Pawnee			
Personal Services	7,546	10,000	10,000
Commodities	5,401	1,600	6,000
Contractual	9,445	3,000	6,000
Capital Outlay			
Total	22,392	14,600	22,000
Topeak St Annex			
Commodities	3,557	1,000	2,000
Contractual	14,199	18,600	18,600
Capital Outlay			
Total	17,756	19,600	20,600
County Clerk			
Personal Services	153,718	175,000	180,250
Commodities	2,883	5,000	10,000
Contractual	14,938	20,000	30,000
Capital Outlay			
Total	171,539	200,000	220,250
Election			
Personal Services	14,508	24,110	24,833
Commodities	915	10,000	10,000
Contractual	15,208	60,000	30,000
Capital Outlay			64,000
Total	30,631	94,110	128,833
County Commissioners			
Personal Services	58,817	62,027	63,888
Commodities	215	300	2,000
Contractual	5,628	6,000	12,000
Capital Outlay			
Total	64,660	68,327	77,888
Courthouse General			
Personal Services	2,600	2,800	4,000
Commodities	22,088	24,500	24,500
Contractual	163,784	156,800	165,000
Capital Outlay			
Total	188,472	184,100	193,500
Total - Page 6b	**908,995**	**1,008,437**	**1,119,971**

Pawnee County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Juvenile Supervision/Indigent			
Juvenile Supervision Fees Paid Out			
Indigent Adult	22,060	30,000	58,500
Indigent Juvenile	41,141	60,000	75,000
Total	63,201	90,000	133,500
District Court			
Commodities	3,939	5,000	5,000
Contractual	17,607	24,250	24,250
Capital Outlay	5,518	4,700	4,700
C&T Attorney	59,402	2,200	2,200
Total	86,466	36,150	36,150
District Expense			
Commodities	8,625	9,000	9,000
Contractual	92,966	98,000	98,000
Capital Outlay	15,733	19,000	19,000
Total	117,324	126,000	126,000
Sexual Predator			
Commodities			
Contractual	3,214	15,000	30,000
Capital Outlay			
Total	3,214	15,000	30,000
Custodian			
Personal Services	58,698	60,000	67,500
Commodities	6,611	7,200	7,500
Contractual	480	2,350	2,500
Capital Outlay			
Total	65,789	69,550	77,500
Student Resource Officer			
Personal Services	37,057	40,000	45,000
Commodities			
Contractual			
Capital Outlay			
Total	37,057	40,000	45,000
Emergency Management			
Personal Services	17,251	19,000	28,500
Commodities	7,452	10,000	7,500
Contractual	9,238	3,000	3,000
Capital Outlay			
Total	33,941	32,000	39,000
Register of Deeds			
Personal Services	98,762	104,000	107,584
Commodities	1,019	2,000	3,730
Contractual	6,251	9,000	15,715
Capital Outlay			
Total	106,032	115,000	127,029
Total - Page 6c	**513,024**	**523,700**	**614,179**

Pawnee County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Law Enforcement			
Personal Services	1,026,067	1,018,000	1,048,540
Commodities	4,379	30,404	31,316
Contractual	107,666	117,000	167,000
Fuel Expense	54,619	60,000	60,000
Vehicle Maintenance	34,588	18,375	20,212
Ammunition	7,304	8,500	8,500
Communication	18,052	20,188	22,207
K-9 Expense	6,335	12,470	6,500
Inmate Housing (Outside County)	17,105	19,425	20,396
Inmate Medical	17,060	18,065	18,963
Inmate Meals	53,997	70,000	70,000
Inmate Transportation	18,122	17,817	17,000
Jail Maintenance	999	25,000	26,250
Equipment	52,598	73,500	77,175
Total	1,418,891	1,508,744	1,594,059
Solid Waste			
Personal Services	159,391	175,615	180,000
Commodities	74,594	60,000	63,000
Contractual	230,640	200,000	205,000
Capital Outlay			20,000
Total	464,625	435,615	468,000
Fair Building			
Personal Services	1,277	1,300	1,600
Commodities		500	1,960
Contractual	8,439	8,000	10,000
Capital Outlay			
Total	9,716	9,800	13,560
County Treasurer			
Personal Services	155,998	163,000	168,000
Commodities	3,667	4,000	6,500
Contractual	36,593	39,500	42,500
Capital Outlay			
Total	196,258	206,500	217,000
Public Transportation Buses			
Personal Services			
Commodities	5,029	2,108	4,000
Contractual	546	670	670
Capital Outlay			
Total	5,575	2,778	4,670
Zoning			
Personal Services	1,936	2,100	5,000
Commodities		200	500
Contractual	1,099	2,000	5,000
Capital Outlay			
Total	3,035	4,300	10,500
Total - Page 6d	**2,098,100**	**2,167,737**	**2,307,789**

Pawnee County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Non Departmental			
Credit Card	100,002	90,000	60,000
Treasurer Checks	278		
Coroner	2,532		
Airport	40,832	45,000	45,000
Special Projects	162,250	566,461	350,000
Coroner		12,000	12,000
VIN Paid Outs			
Special Liability	135,085	172,303	189,533
Economic Projects and Marketing		20,000	20,000
County IT	42,580	70,000	70,000
Total	483,559	975,764	746,533
Appropriations			
Economic Development	30,000	40,000	40,000
Conservation District	25,000	25,000	25,000
Cental Dispatch	162,437	160,000	130,000
Extension District	141,535	141,535	141,535
Elderly Burdett	3,548	3,548	
Elderly Welcome Inn	12,446	12,446	
Elderly Over 50	1,650	1,274	
County Fair	10,000	12,793	12,793
Sunflower Diversified	25,000	25,000	
Great Plains Development	1,751	1,670	1,670
CKLEPG	7,487	7,487	7,487
Mental Health	25,165	25,165	
SDSI	19,600	19,600	
Total	465,619	475,518	358,485
Total	0	0	0
Total	0	0	0
Total - Page 6e	949,178	1,451,282	1,105,018
Total - Page 6b	908,995	1,008,437	1,119,971
Total - Page 6c	513,024	523,700	614,179
Total - Page 6d	2,098,100	2,167,737	2,307,789
Total Detail Expenditures**	**4,469,297**	**5,151,156**	**5,146,957**

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

Pawnee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	136,806	3,536	74,322
Receipts:			
Ad Valorem Tax	2,217,445	2,313,741	xxxxxxxxxxxxxxxx
Delinquent Tax	41,836	25,000	25,000
Motor Vehicle Tax	169,433	171,543	170,489
Recreational Vehicle Tax	2,699	2,901	2,676
16/20M Vehicle Tax		20,578	18,983
Commercial Vehicle Tax	8,373	8,287	8,717
Watercraft Tax		1,198	932
Special City & County Highway	341,397	377,883	340,000
County Equalization			
Road Reimbursements	133,598	200,000	200,000
Road Receipts	6,541		
Special Non/Nox Weed	4,720	3,000	2,500
Bridge Reimbursements	2,522	2,000	
Noxious Weed Reimbursements	56,026	62,500	100,000
Noxious Weed Receipts	9,093	434	
Neighborhood Revitalization Rebate			-37,392
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,993,683**	**3,189,065**	**831,905**
Resources Available:	**3,130,489**	**3,192,601**	**906,227**
Expenditures:			
Maintenance:			
Personal Services	809,145	812,000	843,570
Commodities	1,530,401	1,600,000	1,550,000
Contractual	217,872	220,000	225,000
Capital Outlay	253,127	35,000	35,000
Lease Purchase Payments/Equipment		209,779	200,000
Bridge:			
Commodities		93,500	95,000
Contractual		33,000	60,000
Bridge Replacement	177,947		
Noxious Weed:			
Commodities	6,696		
Contractual	29,131	35,000	40,000
Chemicals	64,349	60,000	70,000
Special Non/Nox Weed	38,285	20,000	25,000
Transfer to Special Bridge			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,126,953**	**3,118,279**	**3,143,570**
Unencumbered Cash Balance Dec 31	3,536	74,322	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	3,109,000	3,340,455	3,143,570
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,143,570
		Tax Required	2,237,343
	Delinquent Comp Rate:	2.0%	44,747
		Amount of 2024 Ad Valorem Tax	2,282,090

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Collections**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,543	29,303	21,029
Receipts:			
Ad Valorem Tax	58,546	50,181	xxxxxxxxxxxxxxx
Delinquent Tax	1,180		
Motor Vehicle Tax	3,732	4,517	3,698
Recreational Vehicle Tax	56	76	58
16/20 M Vehicle Tax		542	412
Commercial Vehicle Tax	163	218	189
Watercraft Tax		32	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,013
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**63,677**	**55,566**	**3,364**
Resources Available:	**88,220**	**84,869**	**24,393**
Expenditures:			
Personal Services	23,917	28,840	30,000
Commodities			
Contractual			1,000
Capital Outlay			19,000
Appropriation	35,000	35,000	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**58,917**	**63,840**	**85,000**
Unencumbered Cash Balance Dec 31	29,303	21,029	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	83,000	83,840	85,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,000
		Tax Required	60,607
	Delinquent Comp Rate:	2.0%	1,212
		Amount of 2024 Ad Valorem Tax	61,819

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	50,655	29,634	105,603
Receipts:			
Ad Valorem Tax	931,676	1,230,941	xxxxxxxxxxxxxxx
Delinquent Tax	14,981	12,430	10,000
Motor Vehicle Tax	76,745	72,099	90,702
Recreational Vehicle Tax	1,239	1,219	1,424
16/20 M Vehicle Tax		8,649	10,099
Commercial Vehicle Tax	3,911	3,483	4,638
Watercraft Tax		504	496
Reimbursements	170,074	115,000	115,000
Community Corrections Reimbursement	129,905	115,000	115,000
Health Department Reimbursement	79,614	80,000	80,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-18,859
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,408,145**	**1,639,325**	**408,500**
Resources Available:	**1,458,800**	**1,668,959**	**514,103**
Expenditures:			
FICA Expense	313,277	318,000	332,500
Work Comp	104,616	82,356	100,000
State Unemployment	4,590	10,000	10,000
KPERS Expense	379,291	380,000	427,000
Health Insurance	608,976	750,000	750,000
Administration	18,416	23,000	23,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,429,166**	**1,563,356**	**1,642,500**
Unencumbered Cash Balance Dec 31	29,634	105,603	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,576,100	1,712,000	1,642,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,642,500
		Tax Required	1,128,397
	Delinquent Comp Rate:	2.0%	22,568
		Amount of 2024 Ad Valorem Tax	1,150,965

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,393,753	1,316,491	293,263
Receipts:			
Ad Valorem Tax	84,004	84,033	xxxxxxxxxxxxxxx
Delinquent Tax	9,409	5,000	
Motor Vehicle Tax	38,108	6,216	6,192
Recreational Vehicle Tax	605	105	97
16/20 M Vehicle Tax		746	689
Commercial Vehicle Tax	1,870	300	317
Watercraft Tax		43	34
Health Department Grants		161,512	162,769
Health Department Receipts		145,000	200,000
Health Grant Appropriation		60,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-850
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**133,996**	**462,955**	**369,248**
Resources Available:	**1,527,749**	**1,779,446**	**662,511**
Expenditures:			
Personal Services		328,655	337,959
Commodities	363	98,300	148,300
Contractual		59,228	62,228
Capital Outlay			114,874
Health Department Local Match	210,895		
Special Projects		1,000,000	
Cash Reserve (2025 column)			50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**211,258**	**1,486,183**	**713,361**
Unencumbered Cash Balance Dec 31	1,316,491	293,263	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,511,995	771,183	713,361
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	713,361
		Tax Required	50,850
	Delinquent Comp Rate:	2.0%	1,017
		Amount of 2024 Ad Valorem Tax	51,867

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	xxxxxxxxxxxxxxx
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
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:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **District Coroner**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,820	3,833	3,333
Receipts:			
Out of County Reimbursement	4,521	3,500	3,500
Appropriation	12,000	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,521**	**15,500**	**15,500**
Resources Available:	**25,341**	**19,333**	**18,833**
Expenditures:			
Personal Services	6,000	6,000	6,500
Contracutal	15,508	10,000	12,333
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,508**	**16,000**	**18,833**
Unencumbered Cash Balance Dec 31	3,833	3,333	0
2023/2024/2025 Budget Authority Amoun	21,508	23,656	18,833

Adopted Budget **Law Enforcement Forfeiture**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,205	14,011	14,011
Receipts:			
Forfeiture/Diversion Fees	40,296	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,296**	**40,000**	**40,000**
Resources Available:	**65,501**	**54,011**	**54,011**
Expenditures:			
Commodities	51,490	40,000	54,011
Contractual			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**51,490**	**40,000**	**54,011**
Unencumbered Cash Balance Dec 31	14,011	14,011	0
2023/2024/2025 Budget Authority Amoun	63,274	85,205	54,011

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prosecuting Attorney Training**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,296	21,577	22,796
Receipts:			
Fees	3,839	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,839**	**4,500**	**4,500**
Resources Available:	**24,135**	**26,077**	**27,296**
Expenditures:			
Attorney Training Fees	2,558	3,281	27,296
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,558**	**3,281**	**27,296**
Unencumbered Cash Balance Dec 31	21,577	22,796	0
2023/2024/2025 Budget Authority Amount	26,276	27,296	27,296

Adopted Budget

Special Alcohol	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,181	16,882	20,582
Receipts:			
State of Kansas	2,926	3,000	3,000
Reimbursement	775	700	700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,701**	**3,700**	**3,700**
Resources Available:	**16,882**	**20,582**	**24,282**
Expenditures:			
Appropriation			24,282
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**24,282**
Unencumbered Cash Balance Dec 31	16,882	20,582	0
2023/2024/2025 Budget Authority Amount	17,640	20,581	24,282

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax 1% for Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,248,229	2,929,601	1,853,856
Receipts:			
Sales Tax/CUT	1,044,388	720,000	720,000
EMS Receipts	526,462	350,000	350,000
EMS Reimbursements	2,560	800	800
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,573,410**	**1,070,800**	**1,070,800**
Resources Available:	**4,821,639**	**4,000,401**	**2,924,656**
Expenditures:			
EMS:			
Personal Services	557,364	767,895	772,436
Employee Benefits	169,820	200,000	200,000
Commodities	80,842	90,000	90,000
Contractual	74,025	80,900	74,255
Capital Outlay		7,750	9,000
Non Departmental:			
Commodities			
Contractual			
Capital Outlay	2,700		
Special Projects	1,000,000	1,000,000	1,548,717
Dispatch			30,000
Service to Elderly-Burdett			3,548
Service to Elderly-Larned			12,446
Service to Elderly-Garfield			1,274
Sunflower Diversified			25,000
Mental Health			25,165
SDSI			19,600
Cash Reserve (2025 column)			
Miscellaneous	7,287		113,215
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,892,038**	**2,146,545**	**2,924,656**
Unencumbered Cash Balance Dec 31	2,929,601	1,853,856	0
2023/2024/2025 Budget Authority Amoun	3,759,232	4,159,804	2,924,656

Adopted Budget **Special Oil Royalty**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	87,252	93,616	89,616
Receipts:			
Royalties Received	6,364	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,364**	**6,000**	**6,000**
Resources Available:	**93,616**	**99,616**	**95,616**
Expenditures:			
Contractual		10,000	95,616
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**10,000**	**95,616**
Unencumbered Cash Balance Dec 31	93,616	89,616	0
2023/2024/2025 Budget Authority Amoun	89,493	98,252	95,616

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Adult DOC**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	90,111	83,553	83,553
Receipts:			
State of Kansas	225,115	226,055	269,117
Reimbursements	7,039		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**232,154**	**226,055**	**269,117**
Resources Available:	**322,265**	**309,608**	**352,670**
Expenditures:			
Personal Services	152,838	194,275	237,395
Commodities	5,263	8,650	8,175
Contractual	80,611	23,130	107,100
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**238,712**	**226,055**	**352,670**
Unencumbered Cash Balance Dec 31	83,553	83,553	0
2023/2024/2025 Budget Authority Amoun	339,418	323,525	352,670

Adopted Budget **Juvenile DOC**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,583	6,730	6,730
Receipts:			
State of Kansas	224,409	250,000	270,999
Reimbursements	2,538		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**226,947**	**250,000**	**270,999**
Resources Available:	**240,530**	**256,730**	**277,729**
Expenditures:			
Personal Services	158,067	209,262	205,824
Commodities	4,954	7,950	9,250
Contractual	70,779	13,786	62,655
Capital Outlay		19,002	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**233,800**	**250,000**	**277,729**
Unencumbered Cash Balance Dec 31	6,730	6,730	0
2023/2024/2025 Budget Authority Amoun	332,286	272,722	277,729

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pawnee Co Diversion Supervision**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,056	27,256	33,225
Receipts:			
Fees	5,000	10,000	10,000
Reimbursements	4,620		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,620**	**10,000**	**10,000**
Resources Available:	**33,676**	**37,256**	**43,225**
Expenditures:			
Personal Services	4,324		
Commodities	546		
Contractual	1,550	4,031	43,225
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,420**	**4,031**	**43,225**
Unencumbered Cash Balance Dec 31	27,256	33,225	0
2023/2024/2025 Budget Authority Amount	32,412	24,632	43,225

Adopted Budget

Discretionary	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,896	11,698	6,698
Receipts:			
Reimbursement		5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**5,000**	**5,000**
Resources Available:	**11,896**	**16,698**	**11,698**
Expenditures:			
Personal Services			
Commodities	110		
Contractual	88	10,000	11,698
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**198**	**10,000**	**11,698**
Unencumbered Cash Balance Dec 31	11,698	6,698	0
2023/2024/2025 Budget Authority Amount	12,638	16,637	11,698

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Dept - Family Planning Grant**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,547	16,798	0
Receipts:			
Receipts	5,339		
Local Match	28,540		
Grant	5,984		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**39,863**	**0**	**0**
Resources Available:	**42,410**	**16,798**	**0**
Expenditures:			
Personal Services	16,898		
Commodities	1,315		
Contractual	7,399		
Capital Outlay			
Other		16,798	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,612**	**16,798**	**0**
Unencumbered Cash Balance Dec 31	16,798	0	0
2023/2024/2025 Budget Authority Amoun	59,790	18,239	0

Adopted Budget **Health Dept - Maternal & Child Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,253	17,646	0
Receipts:			
Receipts	5,803		
Local Match	20,038		
Grant	10,063		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**35,904**	**0**	**0**
Resources Available:	**49,157**	**17,646**	**0**
Expenditures:			
Personal Services	29,049		
Commodities			
Contractual	2,462		
Capital Outlay			
Other		17,646	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**31,511**	**17,646**	**0**
Unencumbered Cash Balance Dec 31	17,646	0	0
2023/2024/2025 Budget Authority Amoun	51,898	25,040	0

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Dept - PHEP Grant**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,074	9,560	0
Receipts:			
Receipts	2,871		
Local Match	13,542		
Grant	9,404		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,817**	**0**	**0**
Resources Available:	**33,891**	**9,560**	**0**
Expenditures:			
Personal Services	21,534		
Commodities			
Contractual	2,797		
Capital Outlay			
Other		9,560	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,331**	**9,560**	**0**
Unencumbered Cash Balance Dec 31	9,560	0	0
2023/2024/2025 Budget Authority Amoun	39,740	19,133	0

Adopted Budget

Health Dept - WIC BFPC Grant	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	922	885	0
Receipts:			
Receipts	3,200		
Grant	3,547		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,747**	**0**	**0**
Resources Available:	**7,669**	**885**	**0**
Expenditures:			
Personal Services	4,137		
Commodities			
Contractual	2,647		
Capital Outlay			
Other		885	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,784**	**885**	**0**
Unencumbered Cash Balance Dec 31	885	0	0
2023/2024/2025 Budget Authority Amoun	7,153	15,434	0

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Dept - WIC Grant**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,931	9,227	0
Receipts:			
Grant	91,129		
Receipts			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**91,129**	**0**	**0**
Resources Available:	**100,060**	**9,227**	**0**
Expenditures:			
Personal Services	67,681		
Commodities	977		
Contactual	22,175		
Capital Outlay			
Other		9,227	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**90,833**	**9,227**	**0**
Unencumbered Cash Balance Dec 31	9,227	0	0
2023/2024/2025 Budget Authority Amoun	133,335	38,994	0

Adopted Budget

Health Dept - State Formula	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,527	79,101	0
Receipts:			
Receipts	140,700		
Local Match	152,200		
Grant	12,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**304,900**	**0**	**0**
Resources Available:	**337,427**	**79,101**	**0**
Expenditures:			
Pesonal Services	120,980		
Commodities	112,954		
Contractual	24,392		
Capital Outlay			
Other		79,101	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**258,326**	**79,101**	**0**
Unencumbered Cash Balance Dec 31	79,101	0	0
2023/2024/2025 Budget Authority Amoun	316,856	219,058	0

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Dept - IAP Grant**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-67	98	0
Receipts:			
Receipts	930		
Local Match	5,675		
Grant	2,497		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,102**	**0**	**0**
Resources Available:	**9,035**	**98**	**0**
Expenditures:			
Personal Services	8,332		
Commodities	83		
Contactual	522		
Capital Outlay			
Other		98	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,937**	**98**	**0**
Unencumbered Cash Balance Dec 31	98	0	0
2023/2024/2025 Budget Authority Amoun	10,581	2,337	0

Adopted Budget **24th District Drug/Alcohol T&D**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,496	24,335	19,835
Receipts:			
Receipts	7,618	6,500	7,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,618**	**6,500**	**7,500**
Resources Available:	**26,114**	**30,835**	**27,335**
Expenditures:			
Commodities	849	1,000	2,000
Contractual	930	10,000	25,335
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,779**	**11,000**	**27,335**
Unencumbered Cash Balance Dec 31	24,335	19,835	0
2023/2024/2025 Budget Authority Amoun	55,945	31,096	27,335

CPA Summary

Pawnee County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Stray**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,226	1,226	1,226
Receipts:			
Receipts			2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**2,000**
Resources Available:	**1,226**	**1,226**	**3,226**
Expenditures:			
Contactual			3,226
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**3,226**
Unencumbered Cash Balance Dec 31	1,226	1,226	0
2023/2024/2025 Budget Authority Amoun	3,226	3,226	3,226

Adopted Budget **County Health Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	2,000,000
Receipts:			
Receipts		2,000,000	
Local Match			
Grant			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**2,000,000**	**0**
Resources Available:	**0**	**2,000,000**	**2,000,000**
Expenditures:			
Pesonal Services			
Commodities			
Contractual			
Capital Outlay			
Other			2,000,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**2,000,000**
Unencumbered Cash Balance Dec 31	0	2,000,000	0
2023/2024/2025 Budget Authority Amoun	0	2,000,000	2,000,000

CPA Summary

Pawnee County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
COVID 19 ELC Grant		DOC Reinvestment Grant		Juvenile Crime Comm. Prevention Grant		JCAB		COVID 19 IAP Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21,366	Cash Balance Jan 1	827	Cash Balance Jan 1	2,295	Cash Balance Jan 1	-1,774	Cash Balance Jan 1	22,412	45,126
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	15,787	State of Kansas	149,298	Grant	12,500	State of Kansas	124,121	Grant	13,698	
Total Receipts	15,787	Total Receipts	149,298	Total Receipts	12,500	Total Receipts	124,121	Total Receipts	13,698	315,404
Resources Available:	37,153	Resources Available:	150,125	Resources Available:	14,795	Resources Available:	122,347	Resources Available:	36,110	360,530
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	3,266	Personal Services	28,662	Personal Services	9,315	Personal Services	33,963	Personal Services	1,447	
Contractual	9,807	Contractual	10,374	Commodities	503	Commodities	521	Commodities	21,976	
				Contractual	3,649	Contractual	11,944	Contractual	1,957	
Total Expenditures	13,073	Total Expenditures	39,036	Total Expenditures	13,467	Total Expenditures	46,428	Total Expenditures	25,380	137,384
Cash Balance Dec 31	24,080	Cash Balance Dec 31	111,089	Cash Balance Dec 31	1,328	Cash Balance Dec 31	75,919	Cash Balance Dec 31	10,730	**223,146** **
										223,146 **

**Note: These two block figures should agree.

CPA Summary

Pawnee County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: UHVEP Grant		(2) Fund Name: Equipment Reserve		(3) Fund Name: Special Bridge		(4) Fund Name: Courthouse Special		(5) Fund Name: County Special		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,366	Cash Balance Jan 1	2,554	Cash Balance Jan 1	96,250	Cash Balance Jan 1	224,214	Cash Balance Jan 1	382,467	718,851
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	12,283	None		None		None		Reimbursement	26,880	
Reimbursement	500									
Total Receipts	12,783	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	26,880	39,663
Resources Available:	26,149	Resources Available:	2,554	Resources Available:	96,250	Resources Available:	224,214	Resources Available:	409,347	758,514
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	5,206	None		Other	402	None				
Commodities	18,181									
Contractual	2,688									
Total Expenditures	26,075	Total Expenditures	0	Total Expenditures	402	Total Expenditures	0	Total Expenditures	0	26,477
Cash Balance Dec 31	74	Cash Balance Dec 31	2,554	Cash Balance Dec 31	95,848	Cash Balance Dec 31	224,214	Cash Balance Dec 31	409,347	**732,037** **
										732,037 **

**Note: These two block figures should agree.

CPA Summary

Pawnee County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Register of Deeds Tech		County Clerk Tech		County Treasurer Tech		Micro Loans		Citizens Review Board Gran		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,855	Cash Balance Jan 1	4,684	Cash Balance Jan 1	3,552	Cash Balance Jan 1	19,791	Cash Balance Jan 1	12,207	65,089
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	8,706	Fees	2,177	Fees	2,177	None		State Aid	11,818	
Total Receipts	8,706	Total Receipts	2,177	Total Receipts	2,177	Total Receipts	0	Total Receipts	11,818	24,878
Resources Available:	33,561	Resources Available:	6,861	Resources Available:	5,729	Resources Available:	19,791	Resources Available:	24,025	89,967
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	2,014	None		None		None		Commodities	12,325	
Total Expenditures	2,014	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	12,325	14,339
Cash Balance Dec 31	31,547	Cash Balance Dec 31	6,861	Cash Balance Dec 31	5,729	Cash Balance Dec 31	19,791	Cash Balance Dec 31	11,700	**75,628** **
										75,628 **

**Note: These two block figures should agree.

CPA Summary

Pawnee County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: ARPA Grant		(2) Fund Name: EMS Memorial		(3) Fund Name: EMS Donation		(4) Fund Name: Auto Administration		(5) Fund Name: LATCF		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,025,102	Cash Balance Jan 1	4,933	Cash Balance Jan 1	496	Cash Balance Jan 1	0	Cash Balance Jan 1	0	1,030,531
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	17,777	Memorials	4,742	Donations	1,980	MV License Fees	55,004	Grant	100,000	
Total Receipts	17,777	Total Receipts	4,742	Total Receipts	1,980	Total Receipts	55,004	Total Receipts	100,000	179,503
Resources Available:	1,042,879	Resources Available:	9,675	Resources Available:	2,476	Resources Available:	55,004	Resources Available:	100,000	1,210,034
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	380,753	Contractual	6,694			Personal Services	8,233	Contractual	14,473	
						Trf to General	46,771			
Total Expenditures	380,753	Total Expenditures	6,694	Total Expenditures	0	Total Expenditures	55,004	Total Expenditures	14,473	456,924
Cash Balance Dec 31	662,126	Cash Balance Dec 31	2,981	Cash Balance Dec 31	2,476	Cash Balance Dec 31	0	Cash Balance Dec 31	85,527	**753,110** **
										753,110 **

**Note: These two block figures should agree.

CPA Summary

Pawnee County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Pawnee County

will meet on September 3, 2024 at 10:00 AM at Pawnee County Courthouse, 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 and Revenue Neutral Rate.

Detailed budget information is available at Pawnee County Clerks 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 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	4,469,297	36.914	5,151,156	34.098	5,146,957	3,055,924	34.490
Debt Service							
Road & Bridge	3,126,953	27.594	3,118,279	25.958	3,143,570	2,282,090	25.756
Historical Collections	58,917	0.727	63,840	0.562	85,000	61,819	0.698
Employee Benefits	1,429,166	11.598	1,563,356	13.810	1,642,500	1,150,965	12.990
County Health	211,258	1.000	1,486,183	0.942	713,361	51,867	0.585
District Coroner	21,508		16,000		18,833		
Law Enforcement Forfeitu	51,490		40,000		54,011		
Prosecuting Attorney Trai	2,558		3,281		27,296		
Special Alcohol					24,282		
Sales Tax 1% for Health	1,892,038		2,146,545		2,924,656		
Special Oil Royalty			10,000		95,616		
Adult DOC	238,712		226,055		352,670		
Juvenile DOC	233,800		250,000		277,729		
Pawnee Co Diversion Sup	6,420		4,031		43,225		
Discretionary	198		10,000		11,698		
Health Dept - Family Plan	25,612		16,798				
Health Dept - Maternal &	31,511		17,646				
Health Dept - PHEP Grant	24,331		9,560				
Health Dept - WIC BFPC	6,784		885				
Health Dept - WIC Grant	90,833		9,227				
Health Dept - State Formu	258,326		79,101				
Health Dept - IAP Grant	8,937		98				
24th District Drug/Alcoho	1,779		11,000		27,335		
Special Stray					3,226		
County Health Capital Ou					2,000,000		
Non-Budgeted Funds-A	137,384						
Non-Budgeted Funds-B	26,477						
Non-Budgeted Funds-C	14,339						
Non-Budgeted Funds-D	456,924						
Totals	12,825,552	77.833	14,233,041	75.370	16,591,965	6,602,665	74.519
						Revenue Neutral Rate **	*75.824*
Less: Transfers	46,771		0		0		
Net Expenditure	12,778,781		14,233,041		16,591,965		
Total Tax Levied	6,450,683		6,718,188		xxxxxxxxxxxxxxxxx		
Assessed Valuation	82,879,879		89,134,006		88,602,591		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	14,015,000	0	0
Lease Pur. Princ.	312,434	164,644	119,232
Total	14,327,434	164,644	119,232

*Tax rates are expressed in mills

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

Stacey Rein
County Clerk

Pawnee County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 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 Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
County Library	45,041	0.673	45,041	0.604	42,675	39,975	0.631	*0.631*	63,306,870

Input numbers from County Library budget worksheet when completed

*Tax rates are expressed in mills

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

Stacey Rein
County Clerk

State of Kansas
Special District

Special District Name: County Library

Name of County: Pawnee County

2025

FUND PAGE - GENERAL

Adopted Budget **General Fund**	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan 1	2,292	2,226	369
Receipts:			
Ad Valorem Tax	42,302	40,738	xxxxxxxxxxxxxxxxx
Delinquent Tax	623	0	0
Motor Vehicle Tax	1,905	1,847	1,741
Recreational Vehicle Tax	40	40	37
16/20M Vehicle Tax		440	436
Commercial Vehicle Tax	105	100	102
Watercraft Tax		19	15
Slider			
Interest on Idle Funds			
Total Receipts	**44,975**	**43,184**	**2,331**
Resources Available:	**47,267**	**45,410**	**2,700**
Expenditures:			
Larned Appropriation	44,221	44,221	41,855
Burdett Appropriation	600	600	600
Garfield Appropriation	220	220	220
Cash Reserve (2025 column)			
Total Expenditures	**45,041**	**45,041**	**42,675**
Unencumbered Cash Balance Dec 31	2,226	369	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	42,675
		Tax Required	39,975
	Delinquency Computation % Rate		0
		Amount 2024 Ad Valorem Tax	39,975

ALLOCATION OF MVT AND RVT

2024 Budgeted Fund Names	Budget Tax Levy Amounts for 2024	Allocation for Year 2025 MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General Fund	40,738	1,741	37	436	102	15
0		0	0	0	0	0
Total	40,738	1,741	37	436	102	15

MVT Estimate	1,741
RVT Estimate	37
16/20M Vehicle Estimate	436
Commercial Veh Es	102
Watercraft Estimate	15

CPA Summary

County Library
Pawnee County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget ~~revised 8/06/07~~	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025

Pawnee County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	3,004,851	33.914	50,072
Debt Service			0
Road & Bridge	2,243,950	25.326	37,392
Historical Collections	60,786	0.686	1,013
Employee Benefits	1,131,729	12.773	18,859
County Health	51,000	0.576	850
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	6,492,316	73.275	108,186

2024 July 1 Valuation: 88,602,591

Valuation Factor: 88,602.591

Neighborhood Revitalization Subj to Rebate: 1,476,445

Neighborhood Revitalization factor: 1,476.445

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