CERTIFICATE

2025

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Pawnee Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease Purchase		4			
Fund	K.S.A.				
General	79-1962		11,875	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518,		104,550	41,265	16.872
Fire	79-1962		5,160	4,378	1.792
Noxious Weed	2-1318		6,170	1,406	.575
Special Machinery					
Totals		xxxxxx	127,555	47,049	19.239
Budget Hearing Notice					(Supplemental Notice)
Combined Rate and Budget Hearing Notice					2443970
Rate Hearing Notice					(New Property)
Neighborhood Revitalization Rebate		19			Assessed Valuation

Revenue Neutral Rate	19.239
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Attested by
Adams Brown LLC

Address
PO Box 127
Earned, KS 67550

Email

Attest 2024

County Clerk

Virginia Bryant treasurer
Roy Rhoads trustee
Governing Body

Special Road Election held for Mills for Years
Election on

CPA Summary

CERTIFICATE 2025

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Pawnee Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962		11,875	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c		104,350	41,233	16.872
Fire	79-1962		5,160	4,378	1.792
Noxious Weed	2-1318		6,170	1,406	.575
Special Machinery					
Totals		xxxxxx	127,555	47,017	19.239
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					2443970
Neighborhood Revitalization Rebate		19			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	19.239
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
AdamsBrown LLC

Address:
PO Box 127
Larned, KS 67550

Email:
sarahjohnson@adamsbrowncpa.com

Attest: 2024

County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

LEGAL

LEGAL

(First published in The Tiller & Toiler, November 7, 2024) 1t

NOTICE OF BUDGET HEARING

The governing body of
Pawnee Township
Pawnee County

will meet on November 18, 2024 at 8:00am at the offices of Adams Brown, 818 Broadway, Larned, KS 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 AdamsBrown, LLC 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 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	6,516		8,115		11,875		
Debt Service							
Library							
Road	38,157	16.745	53,500	16.878	104,350	41,233	16.871
Fire	2,415	0.877	2,500	0.974	5,160	4,378	1.791
Noxious Weed	1,478	0.629	2,000	0.465	6,170	1,406	0.575
Special Machinery							
Totals	48,566	18.251	66,115	18.317	127,555	47,017	19.237
*Revenue Neutral Rate***							*19.239*
Less: Transfers	0		0		0		
Net Expenditure	48,566		66,115		127,555		
Total Tax Levied	47,023		47,019		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,576,486		2,566,818		2,443,970		
Outstanding Indebtedness,							
Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Pur Princ	0		0		0		
Total	0		0		0		

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

Roy Pleasant
Trustee

Pawnee Township 2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	43,324	2,127	117	641	0	35
Fire	2,501	123	7	37	0	2
Noxious Weed	1,194	59	3	18	0	1
	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	47,019	2,309	127	696	0	38

County Treas Motor Vehicle Estimate 2,309

County Treas Recreational Vehicle Estimate 127

County Treas 16/20M Vehicle Estimate 696

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 39

MVT Factor 0.04910

RVT Factor 0.00270

16/20M Factor 0.01481

Comm Veh Factor 0.00000

Watercraft Factor 0.00082

2025

Pawnee Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Transfers - Townships

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

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

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

K.S.A. 12-10,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

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

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

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

K.S.A. 80-122. Transfer from general fund to equipment reserve fund. Authorizes and annual budgeted transfer of up to 25% of the general fund to an equipment reserve fund to finance the acquisition of equipment

K.S.A. 80-1406b. Transfer from general fund. The township board of any township which did not make a tax levy for the township general fund in the year next preceding and which has a surplus of moneys in the general fund may transfer all or any part of such surplus to any other fund.

K.S.A. 80-1406c. Transfer from general fund to cemetery fund by certain townships. Townships in counties with a population less than 3,100, assessed taxable tangible valuation of the county between $14,000,000 and $20,000,000, and operating under the county road unit system may, by unanimous resolution, declare a surplus of monies in the general fund and transfer such surplus or any part therof to the cemetery fund.

K.S.A. 80-1558. Transfer to special fire protection reserve fund. Authorizes an annual transfer of up to 25% from the fire fund to a special fire protection reserve fund.

Pawnee Township
Pawnee County

2025

STATEMENT OF INDEBTEDNESS

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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

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

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: Pawnee Township
Pawnee County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,566,818	$2,443,970
Did Assessed Valuation Decrease?	Yes	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Pawnee Township 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 January 1	59,324	55,500	50,225
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax	93	110	100
Motor Vehicle Tax	359	400	0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax	28	30	0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	2,212	2,300	2,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,692**	**2,840**	**2,600**
Resources Available:	**62,016**	**58,340**	**52,825**
Expenditures:			
Officers Pay	1,500	1,250	1,500
Payroll Taxes	124	115	150
Employee Benefits			
Supplies		100	125
Reports & Services	864	1,200	1,500
Buildings Maintenance			
Insurance		1,200	1,500
Fire Protection	4,028	4,250	4,500
Cash Reserve (2025 column)			2,600
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**6,516**	**8,115**	**11,875**
Unencumbered Cash Balance Dec 31	55,500	50,225	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	15,250	8,945	11,875
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,875
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Pawnee Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	50,182	60,493	56,697
Receipts:			
Ad Valorem Tax	43,186	43,324	xxxxxxxxxxxxxxx
Delinquent Tax	722	1,000	1,000
Motor Vehicle Tax	1,770	2,500	2,127
Recreational Vehicle Tax			117
16/20M Vehicle Tax	616	630	641
Commercial Vehicle Tax			0
Watercraft Tax			35
Special Highway/Gasoline Tax	2,174	2,250	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**48,468**	**49,704**	**6,420**
Resources Available:	**98,650**	**110,197**	**63,117**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Road Maintenance	36,923	40,000	46,250
Road Materials		12,000	23,500
Equipment			28,000
Insurance	1,234	1,500	3,100
Cash Reserve (2025 column)			3,500
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**38,157**	**53,500**	**104,350**
Unencumbered Cash Balance Dec 31	60,493	56,697	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	96,770	93,250	104,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	104,350
		Tax Required	41,233
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	41,233

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

Pawnee Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	0	172	513
Receipts:			
Ad Valorem Tax	2,262	2,501	xxxxxxxxxxxxxxx
Delinquent Tax	109	115	100
Motor Vehicle Tax	140	145	123
Recreational Vehicle Tax	76	80	7
16/20 M Vehicle Tax			37
Commercial Vehicle Tax			0
Watercraft Tax			2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,587**	**2,841**	**269**
Resources Available:	**2,587**	**3,013**	**782**
Expenditures:			
Fire Protection	2,415	2,500	4,060
Cash Reserve (2025 column)			1,100
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**2,415**	**2,500**	**5,160**
Unencumbered Cash Balance Dec 31	172	513	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,415	2,750	5,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,160
		Tax Required	4,378
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,378

Desired Carryover Into 2026

Desired Carryover Amount	$0
Estimated Mill Rate Impact	
2025 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by	**$0**

Projected Carryover Into 2026

$513	2024 Ending Cash Balance (est.)
$269	2025 Non-AV Receipts (est.)
$4,378	2025 Ad Valorem Tax (est.)
$5,160	Total 2025 Resources Available
$2,536	Less 2023 Expenditures + 5%
$2,624	Projected 2026 carryover (est.)

Estimated Mill Rate & Revenue Neutral Rate Comparison

1.791	2025 Estimated Fund Mill Rate
0.974	2024 Fund Mill Rate
19.239	**Revenue Neutral Rate (KSA 79-2988)**
19.237	2025 Estimated Total Mill Rate
18.317	2024 Total Mill Rate

Is a rate hearing/resolution required: No

Adopted Budget

Noxious Weed	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	1,797	2,114	3,183
Receipts:			
Ad Valorem Tax		1,194	xxxxxxxxxxxxxxx
Delinquent Tax	1,357	1,400	1,500
Motor Vehicle Tax	41	50	59
Recreational Vehicle Tax	91	100	3
16/20M Vehicle Tax	41	50	18
Commercial Vehicle Tax			0
Watercraft Tax			1
Special Tax	265	275	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,795**	**3,069**	**1,581**
Resources Available:	**3,592**	**5,183**	**4,764**
Expenditures:			
Weed Control	1,478	2,000	4,400
Cash Reserve (2025 column)			1,770
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**1,478**	**2,000**	**6,170**
Unencumbered Cash Balance Dec 31	2,114	3,183	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,732	2,352	6,170
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,170
		Tax Required	1,406
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,406

Desired Carryover Into 2026

Desired Carryover Amount	$0
Estimated Mill Rate Impact	
2025 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by	**$0**

Projected Carryover Into 2026

$3,183	2024 Ending Cash Balance (est.)
$1,581	2025 Non-AV Receipts (est.)
$1,406	2025 Ad Valorem Tax (est.)
$6,170	Total 2025 Resources Available
$1,552	Less 2023 Expenditures + 5%
$4,618	Projected 2026 carryover (est.)

Estimated Mill Rate & Revenue Neutral Rate Comparison

0.575	2025 Estimated Fund Mill Rate
0.465	2024 Fund Mill Rate
19.239	**Revenue Neutral Rate (KSA 79-2988)**
19.237	2025 Estimated Total Mill Rate
18.317	2024 Total Mill Rate

Is a rate hearing/resolution required: No

CPA Summary

NOTICE OF BUDGET HEARING

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Pawnee Township
Pawnee County
will meet on August 12, 2024 at 8:00am at the offices of Adams Brown, 818 Broadway, Larned, KS 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.
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General	6,516		8,115		11,875		
Debt Service							
Library							
Road	38,157	16.745	53,500	16.878	104,350	41,233	16.871
Fire	2,415	0.877	2,500	0.974	5,160	4,378	1.791
Noxious Weed	1,478	0.629	2,000	0.465	6,170	1,406	0.575
Special Machinery							
Totals	48,566	18.251	66,115	18.317	127,555	47,017	19.237
*Revenue Neutral Rate***							*19.239*
Less: Transfers	0		0		0		
Net Expenditure	48,566		66,115		127,555		
Total Tax Levied	47,023		47,019		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,576,486		2,566,818		2,443,970		

Outstanding Indebtedness,

Jan 1	2022	2023	2024
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Roy Pleasant
Trustee