Rawlins County

State of Kansas
County
2025

CERTIFICATE

To the Clerk of Rawlins County, State of Kansas
We, the undersigned, officers of
Rawlins 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	2,210,178	1,559,086	
Bond & Interest	10-113	7			
Road & Bridge	68-5,101	8	1,539,842	1,011,327	
Special Bridge	68-1135	9	583,787	36,383	
Noxious Weed	2-1318	9	58,990	23,625	
Public Health	65-204	10	278,015	134,373	
Services for Elderly	12-1680	10	38,119	36,383	
Ambulance	19-262	11	524,614	430,317	
County Building Fund	19-15,116	11	90,627	72,766	
Home for Aged Maint.	19-2106	12	36,537	18,192	
Employee Benefits	12-16,102	12	1,288,500	1,173,192	
Transportation	12-1680	13	56,107	13,684	
		13			
Special Alcohol & Drug		14	4,695		
Solid Waste		14	288,224		
Health Capital Outlay		15	36,000		
Ambulance Equipment		15	246,691		
Special Parks & Recreation		16	6,623		
Emergency 911		16	5,877		
Rawlins County 911		17	289,693		
Opioid Settlement		17	6,087		
Non-Budgeted Funds:					
Page 1		18			
Page 2		19			
Page 3		20			
Totals		xxxxx	7,589,206	4,509,328	

Budget Hearing Notice		County Clerk's Use Only
Budget Hearing Notice 2	26	
Combined Rate and Budget Hearing	25	
Combined Rate and Budget Hearing 2		
RNR Hearing Notice		Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		

Revenue Neutral Rate	58.775
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Lindburg Vogel Pierce Faris, Chartered
Address:
2301 N. Halstead
Hutchinson, Kansas 67504-2047
Email:
budget3@lvpf-cpa.com

Attest: August 30th 2024
Rachel Finley
County Clerk

RAWLINS COUNTY CLERK SEAL KANSAS

Governing Body

State of Kansas
County Special District
2025

Rawlins County

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Adopted Budget: Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	County Clerk's Use Only: Nov. 1 Final Assessed Valuation	County Clerk's Use Only: Final Tax Rate*	** Subject to RNR requirement
Fund	K.S.A.						
Fire District No. 1	19-3610	21	60,500	50,694			NO
Fire District No. 2	19-3610	22	123,006	102,568			NO
Fire District No. 3	19-3610	23	63,395	53,004			NO
Fire Distric Special Equipment Funds		24					

** Does budget require a resolution to exceed the Revenue Neutral Rate?

Attest: August 30th, 2,024

Rachel Finley
County Clerk

CLERK OF RAWLINS COUNTY SEAL KANSAS

Rawlins County

State of Kansas
County
2025

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 State of Kansas				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,232,870	54,883	1,698	11,705	2,903	365
Bond & Interest						
Road & Bridge	1,055,005	46,965	1,452	10,016	2,485	313
Special Bridge	37,183	1,655	51	353	88	11
Noxious Weed	23,422	1,043	32	222	55	7
Public Health	201,180	8,956	277	1,910	474	60
Services for Elderly	37,183	1,655	51	353	88	11
Ambulance	365,721	16,280	503	3,472	862	108
County Building Fund	74,366	3,310	102	706	175	22
Home for Aged Maint.	18,592	828	26	177	44	6
Employee Benefits	1,209,963	53,863	1,665	11,487	2,850	359
Transportation	22,714	1,011	31	216	54	7
TOTAL	4,278,199	190,449	5,888	40,617	10,078	1,269

County Treas Motor Vehicle Estimate 190,449

County Treas Recreational Vehicle Estimate 5,888

County Treas 16/20M Vehicle Estimate 40,617

County Treas Commercial Vehicle Tax Estimate 10,078

County Treas Watercraft Tax Estimate 1,269

Motor Vehicle Factor 0.04452

Recreational Vehicle Factor 0.00138

16/20M Vehicle Factor 0.00949

Commercial Vehicle Factor 0.00236

Watercraft Factor 0.00030

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
Motor Vehicle Operatin	General Fund	25,684	28,591	7,000	K.S.A. 8-145
General Fund	Equipment Reserve	100,000	-	-	K.S.A. 19-119
Road and Bridge	Special Road Improv.	-	-	-	K.S.A. 68-590
Road and Bridge	Special Machinery	300,000	200,000	200,000	K.S.A. 68-141g
Health	Health Capital Outlay	36,000	-	-	K.S.A. 65-204
Ambulance	Ambulance Equipment	25,000	35,000	35,000	K.S.A. 12-110d
Oil & Gas Depletion Tr	General Fund	-	550,000	-	K.S.A. 19-271
General Fund	Appraiser Equipment	2,000	-	-	K.S.A. 19-120
General Fund	Election Equipment	10,000	-	-	K.S.A. 19-120
Solid Waste	Capital Improvement	-	35,000	35,000	K.S.A. 19-120
General Fund	Communications Cap Im	-	-	-	K.S.A. 19-120
Health Capital Outlay	Health	35,269	-	-	K.S.A. 65-204
	Total	533,953	848,591	277,000	
	Adjustments*		578,591	7,000	
	Adjusted Totals	533,953	270,000	270,000	

*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, 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
Caterpillar D6T dozer	4/30/2020	60	3.00	209,947	87,720	45,843	45,843
Caterpillar 140-13 motor grader	3/22/2022	60	3.99	258,221	154,775	55,762	55,762
Caterpillar 140-13 motor grader	4/26/2022	60	3.99	265,865	159,357	57,413	57,413
2018 John Deere 772G motor grad	5/2/2023	60	6.85	146,233	117,962	28,271	28,271
				Totals	**519,814**	**187,289**	**187,289**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	579,676	471,157	148,060
Receipts:			
Ad Valorem Tax	1,208,088	1,208,213	xxxxxxxxxxxxxxxx
Delinquent Tax	16,333	14,500	4,500
Interest and charges on delinquent taxes	27,232	20,000	10,000
Motor Vehicle Tax	73,561	44,697	54,883
Recreational Vehicle Tax	2,234	1,319	1,698
16/20M Vehicle Tax	10,324	10,713	11,705
Commercial Vehicle Tax	-	2,394	2,903
Watercraft Tax	-	288	365
Gross Earnings (Intangible) Tax	16,325	17,000	11,000
Local Sales Tax	334,385	260,000	260,000
Mineral Production Tax	18,871	13,600	13,600
Local Alcoholic Liquor	-	-	-
Neighborhood Revitalization	(45,821)	(41,691)	(59,752)
Licenses. Permits, and Fees:			
Officer's fees	32,421	30,000	30,000
Cereal malt beverage & Club licenses	50	100	100
Transfer from Motor Vehicle Operating Fu	25,684	28,591	7,000
Antique motor vehicle registration fees	-	600	600
District Court fees and reimbursements	3,262	2,000	2,000
Diversion fees	-	500	500
Revitalization application fees	0	500	500
Use of Money and Property:			
Interest on idle funds	174,894	130,000	100,000
Other:			
Dispatcher reimbursement	33,000	33,000	33,000
Prisoner board	-	12,800	38,400
Emergency Management	8,662	7,297	3,600
Reimbursements	387	2,000	2,000
Oil & Gas Depletion Reserve Trust	-	550,000	-
Recycle reimbursement	4,052	5,000	5,000
Grants	2,000	-	-
Miscellaneous	16,391		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,962,335**	**2,353,421**	**533,602**
Resources Available:	**2,542,011**	**2,824,578**	**681,662**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,542,011	2,824,578	681,662
Expenditures:			
County Commission	44,318	46,932	48,600
County Clerk	108,933	114,895	126,000
County Treasurer	150,697	157,630	157,930
County Attorney/Counselor	51,021	63,100	63,100
Register of Deeds	52,443	62,420	65,500
Sheriff	312,542	299,855	325,000
Communications	229,828	239,513	240,000
Unified Court	43,793	53,500	53,500
Courthouse General	210,589	219,995	226,500
Appraiser's Cost	138,386	147,902	159,500
Election	40,763	75,271	42,000
Intormation Technology	65,088	76,905	121,500
Recycling	80,659	74,160	75,725
Emergency Management	28,492	33,440	33,440
Other Appropriations:	513,302	1,011,000	471,883
Subtotal	2,070,854	2,676,518	2,210,178
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,070,854**	**2,676,518**	**2,210,178**
Unencumbered Cash Balance Dec 31	471,157	148,060	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,588,602	2,685,354	2,210,178
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,210,178
		Tax Required	1,528,516
	Delinquent Comp Rate:	2.0%	30,570
		Amount of 2024 Ad Valorem Tax	1,559,086

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 Commission			
Salaries	39,077	41,382	43,000
Contractual	4,757	5,000	5,500
Commodities	484	550	100
Capital Outlay	-	-	-
Total	44,318	46,932	48,600
County Clerk			
Salaries	104,460	106,895	116,000
Contractual	2,810	5,000	6,000
Commodities	1,663	3,000	4,000
Capital Outlay	-	-	-
Total	108,933	114,895	126,000
County Treasurer			
Salaries	142,880	134,930	139,930
Contractual	3,903	8,700	7,000
Commodities	3,914	14,000	11,000
Capital Outlay	-	-	-
Total	150,697	157,630	157,930
County Attorney/Counselor			
Salaries	39,176	47,000	47,000
Contractual	11,718	15,800	15,800
Commodities	127	300	300
Capital Outlay	-	-	-
Total	51,021	63,100	63,100
Register of Deeds			
Salaries	47,711	55,620	58,500
Contractual	2,405	4,000	4,000
Commodities	2,327	2,800	3,000
Capital Outlay	-	-	-
Total	52,443	62,420	65,500
Sheriff			
Salaries	208,809	217,855	231,000
Contractual	71,353	47,000	53,000
Commodities	32,380	35,000	41,000
Capital Outlay	-	-	-
Total	312,542	299,855	325,000
Communications			
Salaries	217,186	219,513	220,000
Contractual	6,540	10,000	10,000
Commodities	6,102	10,000	10,000
Capital Outlay	-	-	-
Transfer to Communications Capital Improv.	-	-	-
Total	229,828	239,513	240,000
Total - Page 6b	**949,782**	**984,345**	**1,026,130**

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:			
Unified Court			
Contractual	25,893	39,000	39,000
Commodities	2,251	3,000	3,000
Capital Outlay	-	-	-
District expenses	15,649	11,500	11,500
Total	43,793	53,500	53,500
Courthouse General			
Salaries	45,338	35,995	37,500
Contractual	154,010	170,000	175,000
Commodities	10,841	14,000	14,000
Capital Outlay	400	-	-
Other	-		
Total	210,589	219,995	226,500
Appraiser's Cost			
Salaries	118,041	122,427	126,100
Contractual	13,989	20,650	26,400
Commodities	3,698	4,825	7,000
Capital Outlay	658	-	-
Transfer to Appraiser Equipment Fund	2,000	-	-
Total	138,386	147,902	159,500
Election			
Personal Services	15,972	15,271	16,000
Contractual	9,440	20,000	10,000
Commodities	5,351	10,000	6,000
Capital Outlay	-	30,000	-
Transfer to Election Equipment Fund	10,000	-	10,000
Total	40,763	75,271	42,000
Intormation Technology			
Salaries	-	-	-
Contractual	64,972	57,405	70,000
Commodities	116	1,500	1,500
Capital Outlay	-	18,000	50,000
Total	65,088	76,905	121,500
Recycling			
Salaries	47,670	52,160	53,725
Contractual	12,841	17,000	17,000
Commodities	5,148	5,000	5,000
Capital Outlay	-	-	-
Transfer to Recycling Equipment Fund	15,000	-	-
Total	80,659	74,160	75,725
Emergency Management			
Salaries	4,800	4,800	4,800
Contractual	21,131	23,640	23,640
Commodities	2,561	5,000	5,000
Capital Outlay	-		
Total	28,492	33,440	33,440
Total - Page 6c	607,770	681,173	712,165

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:			
Other Appropriations:			
Airport improvements	4,732	45,000	45,000
Airport Trust appropriation	5,000	5,000	5,000
Conservation	25,000	25,000	25,000
Economic Development - Local	30,000	30,000	35,000
Extension Council	89,300	92,150	94,915
Fair	35,000	37,500	38,625
Herndon Museum	3,000	3,000	3,000
Historical Records	20,000	20,000	21,000
Juvenile Justice and Detention programs	21,556	10,000	10,000
LEPG	-	2,000	2,000
Library	51,000	51,000	51,000
Mental Health	17,000	18,250	18,243
DSNWK	57,750	59,500	59,500
Options	500	500	500
Public Safety Vehicles	48,864	40,000	55,000
Silver Haired Legislature	100	100	100
RC&D	500	500	500
Western Kansas Child Advocacy	4,000	4,000	4,000
Dental Clinic	-	10,000	-
Main St. Foundation	-	7,500	3,500
Stabilization	-	-	-
Solid Waste - new cell	-	550,000	-
Transfer to Equipment Reserve Fund	100,000	-	-
	-	-	-
Total	513,302	1,011,000	471,883
Total - Page 6d	513,302	1,011,000	471,883
Total - Page 6b	949,782	984,345	1,026,130
Total - Page 6c	607,770	681,173	712,165
Total - Page	-	-	-
Total - Page	-	-	-
Total Detail Expenditures**	**2,070,854**	**2,676,518**	**2,210,178**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		-	-
Receipts:			
Ad Valorem Tax	-	-	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	-	-	-
Resources Available:	-	-	-
Expenditures:			
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	-	-	-
Unencumbered Cash Balance Dec 31	-	-	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	-		-
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	-
		Tax Required	-
	Delinquent Comp Rate:	2.0%	-
		Amount of 2024 Ad Valorem Tax	-

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	245,334	283,322	243,963
Receipts:			
Ad Valorem Tax	1,072,071	1,033,905	xxxxxxxxxxxxxxxx
Delinquent Tax	11,346	10,000	4,000
Motor Vehicle Tax	35,441	39,665	46,965
Recreational Vehicle Tax	1,102	1,168	1,452
16/20M Vehicle Tax	10,189	9,506	10,016
Commercial Vehicle Tax	-	2,124	2,485
Watercraft Tax	-	256	313
Special City & County Highway	269,394	264,064	263,848
Intangible tax	5	120	120
Neighborhood Revitalization	(41,681)	(35,325)	(34,817)
Reimbursements	84,066	75,000	10,000
Sale of surplus equipment	33,120	-	-
ARPA reimbursement	25,000	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,500,053**	**1,400,483**	**304,382**
Resources Available:	**1,745,387**	**1,683,805**	**548,345**
Resources Available:	1,745,387	1,683,805	548,345
Expenditures:			
Personal services	604,996	714,842	714,842
Contractual services	86,508	100,000	100,000
Commodities	451,110	400,000	400,000
Capital outlay	-	25,000	25,000
Resurfacing project	-	-	100,000
ARPA expenses	19,451	-	-
Transfer to Special Machinery Fund	300,000	200,000	200,000
Transfer to Special Road Improvement Fun	-	-	-
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,462,065**	**1,439,842**	**1,539,842**
Unencumbered Cash Balance Dec 31	283,322	243,963	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,539,842	1,539,842	1,539,842
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,539,842
		Tax Required	991,497
	Delinquent Comp Rate:	2.0%	19,830
		Amount of 2024 Ad Valorem Tax	1,011,327

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	610,945	557,829	546,817
Receipts:			
Ad Valorem Tax	71,988	36,439	x x x x x x x x
Delinquent Tax	899	250	250
Motor Vehicle Tax	3,615	2,663	1,655
Recreational Vehicle Tax	111	78	51
16/20 M Vehicle Tax	680	638	353
Commercial Vehicle Tax	-	143	88
Watercraft Tax	-	17	11
Neighborhood Revitalization	(2,799)	(1,240)	(1,108)
Reimbursements	209,282	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	283,776	38,988	1,300
Resources Available:	894,721	596,817	548,117
Expenditures:			
Bridge Construction	336,892	50,000	583,787
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	336,892	50,000	583,787
Unencumbered Cash Balance Dec 31	557,829	546,817	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	514,941	418,569	583,787
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	583,787
		Tax Required	35,670
	Delinquent Comp Rate:	2.0%	713
		Amount of 2024 Ad Valorem Tax	36,383

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	60,185	66,920	35,714
Receipts:			
Ad Valorem Tax	42,617	22,954	xxxxxxxxxxxxxxx
Delinquent Tax	513	200	200
Motor Vehicle Tax	1,984	1,576	1,043
Recreational Vehicle Tax	61	46	32
16/20 M Vehicle Tax	445	378	222
Commercial Vehicle Tax	-	84	55
Watercraft Tax	-	10	7
Neighborhood Revitalization	(1,657)	(804)	(1,445)
Reimbursements	12,242	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	56,205	24,444	114
Resources Available:	116,390	91,364	35,828
Expenditures:			
Personal services	19,657	20,500	18,840
Contractual services	2,071	5,150	5,150
Commodities	27,742	30,000	35,000
Capital outlay	-	-	-
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	49,470	55,650	58,990
Unencumbered Cash Balance Dec 31	66,920	35,714	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	69,310	69,310	58,990
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,990
		Tax Required	23,162
	Delinquent Comp Rate:	2.0%	463
		Amount of 2024 Ad Valorem Tax	23,625

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	(34,658)	59,951	58,637
Receipts:			
Ad Valorem Tax	200,417	197,156	xxxxxxxxxxxxxxx
Delinquent Tax	2,029	250	250
Motor Vehicle Tax	8,038	7,415	8,956
Recreational Vehicle Tax	246	218	277
16/20 M Vehicle Tax	1,445	1,777	1,910
Commercial Vehicle Tax	-	397	474
Watercraft Tax	-	48	60
Neighborhood Revitalization	(7,792)	(6,753)	(4,287)
Grants and reimbursements	166,748	80,000	80,000
Transfer from Health Capital Outlay	35,269	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	406,400	280,508	87,640
Resources Available:	371,742	340,459	146,277
Expenditures:			
Personal services	180,177	203,540	209,650
Contractual services	17,657	35,019	35,102
Commodities	65,032	33,263	32,263
Capital outlay	12,925	10,000	1,000
Transfer to Health Capital Outlay	36,000		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	311,791	281,822	278,015
Unencumbered Cash Balance Dec 31	59,951	58,637	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	368,570	281,822	278,015
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	278,015
		Tax Required	131,738
	Delinquent Comp Rate:	2.0%	2,635
		Amount of 2024 Ad Valorem Tax	134,373

Adopted Budget

Services for Elderly	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,031	1,759	1,299
Receipts:			
Ad Valorem Tax	36,018	36,439	xxxxxxxxxxxxxxx
Delinquent Tax	427	100	100
Motor Vehicle Tax	1,807	1,331	1,655
Recreational Vehicle Tax	55	39	51
16/20 M Vehicle Tax	340	319	353
Commercial Vehicle Tax	-	71	88
Watercraft Tax	-	9	11
Neighborhood Revitalization	(1,400)	(1,240)	(1,108)
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	37,247	37,068	1,150
Resources Available:	38,278	38,827	2,449
Expenditures:			
Appropriations	32,519	33,528	34,119
Agency for Aging	4,000	4,000	4,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	36,519	37,528	38,119
Unencumbered Cash Balance Dec 31	1,759	1,299	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	36,519	37,528	38,119
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,119
		Tax Required	35,670
	Delinquent Comp Rate:	2.0%	713
		Amount of 2024 Ad Valorem Tax	36,383

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,260	16,264	4,387
Receipts:			
Ad Valorem Tax	347,993	358,407	xxxxxxxxxxxxxxxx
Delinquent Tax	3,703	200	200
Motor Vehicle Tax	15,161	12,874	16,280
Recreational Vehicle Tax	464	379	503
16/20 M Vehicle Tax	2,799	3,085	3,472
Commercial Vehicle Tax	-	689	862
Watercraft Tax	-	83	108
Neighborhood Revitalization	(13,530)	(12,193)	(13,077)
Collections	70,036	90,000	90,000
Other reimbursements	135	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	426,761	453,524	98,348
Resources Available:	458,021	469,788	102,735
Expenditures:			
Personal services	354,599	335,401	394,614
Contractual services	31,424	43,000	43,000
Commodities	17,392	22,000	22,000
Capital outlay	13,342	30,000	30,000
Training and education	-	-	-
Transfer to Ambulance Equipment Fund	25,000	35,000	35,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	441,757	465,401	524,614
Unencumbered Cash Balance Dec 31	16,264	4,387	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	465,401	465,401	524,614
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	524,614
		Tax Required	421,879
	Delinquent Comp Rate:	2.0%	8,438
		Amount of 2024 Ad Valorem Tax	430,317

Adopted Budget **County Building Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	56,322	96,572	16,940
Receipts:			
Ad Valorem Tax	71,990	72,879	xxxxxxxxxxxxxxxx
Delinquent Tax	900	250	250
Motor Vehicle Tax	3,615	2,663	3,310
Recreational Vehicle Tax	110	78	102
16/20 M Vehicle Tax	680	638	706
Commercial Vehicle Tax	-	143	175
Watercraft Tax	-	17	22
Neighborhood Revitalization	(2,799)	(2,481)	(2,217)
Reimbursements	-	-	-
Miscellaneous	135	135	
Does miscellaneous exceed 10% of Total R			
Total Receipts	74,631	74,322	2,348
Resources Available:	130,953	170,894	19,288
Expenditures:			
Capital outlay and improvements	34,381	153,954	90,627
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	34,381	153,954	90,627
Unencumbered Cash Balance Dec 31	96,572	16,940	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	127,425	153,954	90,627
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,627
		Tax Required	71,339
	Delinquent Comp Rate:	2.0%	1,427
		Amount of 2024 Ad Valorem Tax	72,766

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Home for Aged Maint.**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,685	41,345	18,125
Receipts:			
Ad Valorem Tax	17,998	18,220	xxxxxxxxxxxxxxxx
Delinquent Tax	58	50	50
Motor Vehicle Tax	135	666	828
Recreational Vehicle Tax	4	20	26
16/20 M Vehicle Tax	27	160	177
Commercial Vehicle Tax	-	36	44
Watercraft Tax	-	4	6
Neighborhood Revitalization	(700)	(620)	(554)
Reimbursements	-		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,522	18,536	577
Resources Available:	53,207	59,881	18,702
Expenditures:			
Contractual	11,862	41,756	36,537
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	11,862	41,756	36,537
Unencumbered Cash Balance Dec 31	41,345	18,125	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	45,425	41,756	36,537
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,537
		Tax Required	17,835
	Delinquent Comp Rate:	2.0%	357
		Amount of 2024 Ad Valorem Tax	18,192

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	187,123	131,016	104,769
Receipts:			
Ad Valorem Tax	1,082,416	1,185,764	xxxxxxxxxxxxxxxx
Delinquent Tax	12,931	8,000	4,000
Motor Vehicle Tax	52,681	40,047	53,863
Recreational Vehicle Tax	1,611	1,180	1,665
16/20 M Vehicle Tax	9,694	9,598	11,487
Commercial Vehicle Tax	-	2,144	2,850
Watercraft Tax	-	258	359
Neighborhood Revitalization	(42,084)	(40,441)	(40,681)
Reimbursements	16,633	16,741	-
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,133,882	1,223,291	33,543
Resources Available:	1,321,005	1,354,307	138,312
Expenditures:			
Health Insurance	774,029	800,000	800,000
Social Security	155,370	165,000	184,000
KPERS	197,856	218,000	230,000
Workers' Compensation	47,269	52,038	60,000
Other Insurance	8,019	12,000	12,000
Unemployment tax	7,446	2,500	2,500
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,189,989	1,249,538	1,288,500
Unencumbered Cash Balance Dec 31	131,016	104,769	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,288,500	1,313,500	1,288,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,288,500
		Tax Required	1,150,188
	Delinquent Comp Rate:	2.0%	23,004
		Amount of 2024 Ad Valorem Tax	1,173,192

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Transportation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	37,656	24,135	15,804
Receipts:			
Ad Valorem Tax	1,150	22,260	xxxxxxxxxxxxxxx
Delinquent Tax	89	-	-
Motor Vehicle Tax	119	40	1,011
Recreational Vehicle Tax	4	1	31
16/20 M Vehicle Tax	135	10	216
Commercial Vehicle Tax	-	2	54
Watercraft Tax	-	-	7
Neighborhood Revitalization	(45)	(737)	(432)
Grants	32,179	24,000	24,000
Fares and reimbursements	2,442	2,200	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	36,073	47,776	26,887
Resources Available:	73,729	71,911	42,691
Expenditures:			
Personal services	34,294	39,607	39,607
Contractual services	7,560	7,500	7,500
Commodities	3,273	6,000	6,000
Capital outlay	4,467	3,000	3,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	49,594	56,107	56,107
Unencumbered Cash Balance Dec 31	24,135	15,804	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	56,107	56,107	56,107
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,107
		Tax Required	13,416
	Delinquent Comp Rate:	2.0%	268
		Amount of 2024 Ad Valorem Tax	13,684

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		-	-
Receipts:			
Ad Valorem Tax		-	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	-	-	-
Resources Available:	-	-	-
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	-	-	-
Unencumbered Cash Balance Dec 31	-	-	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	-	-	-
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	-
		Tax Required	-
	Delinquent Comp Rate:	2.0%	-
		Amount of 2024 Ad Valorem Tax	-

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol & Drug**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,897	5,476	1,695
Receipts:			
Private club liquor tax	7,107	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**7,107**	**3,000**	**3,000**
Resources Available:	**14,004**	**8,476**	**4,695**
Expenditures:			
Alcohol and drug abuse programs	8,528	6,781	4,695
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,528**	**6,781**	**4,695**
Unencumbered Cash Balance Dec 31	5,476	1,695	-
2023/2024/2025 Budget Authority Amoun	6,116	6,781	4,695

See Tab A

Adopted Budget

Solid Waste	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	217,603	258,880	173,224
Receipts:			
Special assessments	118,614	110,000	110,000
User fees & other	25,022	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**143,636**	**115,000**	**115,000**
Resources Available:	**361,239**	**373,880**	**288,224**
Expenditures:			
Salaries	51,733	52,000	57,200
Contractual	27,594	46,865	46,865
Commodities	7,462	32,016	32,016
Capital outlay	14,680	45,000	45,000
Household hazardous waste	890	4,775	4,775
Tonnage fees	-	-	-
Transfer to Capital Improvement	-	20,000	20,000
Cash Reserve (2025 column)			82,368
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**102,359**	**200,656**	**288,224**
Unencumbered Cash Balance Dec 31	258,880	173,224	-
2023/2024/2025 Budget Authority Amoun	215,656	232,910	288,224

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	35,269	36,000	36,000
Receipts:			
Transfer from Health Fund	36,000	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**36,000**	-	-
Resources Available:	**71,269**	**36,000**	**36,000**
Expenditures:			
Capital outlay	-	-	36,000
Transfer to Health Fund	35,269	-	-
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**35,269**	-	**36,000**
Unencumbered Cash Balance Dec 31	36,000	36,000	-
2023/2024/2025 Budget Authority Amoun	30,269	611	36,000

See Tab A

Adopted Budget **Ambulance Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	78,076	178,291	211,491
Receipts:			
Grants and donations	2,304	200	200
Insurance and other reimbursements	-	-	-
Transfer from Ambulance Fund	25,000	35,000	35,000
ARPA allocation	75,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**102,304**	**35,200**	**35,200**
Resources Available:	**180,380**	**213,491**	**246,691**
Expenditures:			
Capital outlay	2,089	2,000	246,691
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,089**	**2,000**	**246,691**
Unencumbered Cash Balance Dec 31	178,291	211,491	-
2023/2024/2025 Budget Authority Amoun	88,802	137,878	246,691

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,059	3,523	4,823
Receipts:			
Private Club Liquor tax	464	1,800	1,800
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**464**	**1,800**	**1,800**
Resources Available:	**3,523**	**5,323**	**6,623**
Expenditures:			
Parks and recreation	-	500	6,623
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**-**	**500**	**6,623**
Unencumbered Cash Balance Dec 31	3,523	4,823	-
2023/2024/2025 Budget Authority Amoun	6,515	4,659	6,623

Adopted Budget

Emergency 911	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,789	5,857	5,867
Receipts:			
Interest	68	10	10
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**68**	**10**	**10**
Resources Available:	**5,857**	**5,867**	**5,877**
Expenditures:			
Equipment and services	-	-	5,877
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**-**	**-**	**5,877**
Unencumbered Cash Balance Dec 31	5,857	5,867	-
2023/2024/2025 Budget Authority Amoun	5,677	5,232	5,877

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Rawlins County 911**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	253,062	269,493	229,593
Receipts:			
User fees	59,993	60,000	60,000
Grants and reimbursements	-	-	-
Interest	3,070	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**63,063**	**60,100**	**60,100**
Resources Available:	**316,125**	**329,593**	**289,693**
Expenditures:			
Equipment and services	46,632	100,000	289,693
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**46,632**	**100,000**	**289,693**
Unencumbered Cash Balance Dec 31	269,493	229,593	-
2023/2024/2025 Budget Authority Amoun	322,309	273,262	289,693

Adopted Budget

Opioid Settlement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	470	4,052	6,087
Receipts:			
Opioid settlement payments	3,582	2,035	
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,582**	**2,035**	**0**
Resources Available:	**4,052**	**6,087**	**6,087**
Expenditures:			
Education and interdiction			6,087
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**6,087**
Unencumbered Cash Balance Dec 31	4,052	6,087	0
2023/2024/2025 Budget Authority Amoun	0	0	6,087

NON-BUDGETED FUNDS
(Only the actual budget year for 2023 is to be shown)

	Special Road Improvement	Special Machinery	Motor Vehicle Operating	Equipment Reserve	Register of Deeds Tech.	County Clerk Tech.	County Treasurer Tech.	Airport Trust	P.A.T.F.	Prosecutor's Administrative Trust
Beg. Bal. 1/1	51,006	711,600	25,684	498,668	55,591	3,156	5,755	3,430	1,098	3,322
Receipts										
Fees			33,395		4,012	1,003	1,003		150	7,712
Interest					340					
Forfeitures										
Grants								157,915		
Grant matching funds								9,464		
Appropriations								5,000		
Rent								21,744		
Miscellaneous		33,120		37,200				9,996		
Reimbursements								539		
Sale of surplus equipment										
Transfers from other funds		300,000		100,000						
Total receipts	-	333,120	33,395	137,200	4,352	1,003	1,003	204,658	150	7,712
Expenditures										
Personal Services - reimb.										
Contractual services			50		3,744	957	128	117,542	79	9,377
Commodities			1,954					1,134		
Capital outlay		391,537	2,800	165,227				9,538		
Road improvements										
Other										
Transfers to other funds			25,684							
Total expenditures	-	391,537	30,488	165,227	3,744	957	128	128,214	79	9,377
Ending Bal. 12/31	51,006	653,183	28,591	470,641	56,199	3,202	6,630	79,874	1,169	1,657

NON-BUDGETED FUNDS
(Only the actual budget year for 2023 is to be shown)

	A.S.A.P.	Bioterrorism Grant	Community Health Fair	Concealed Weapon Fees	Sheriff's Registered Offender	VIN Inspections	Drug Enforcement Trust	Pending Drug Forfeiture Fund	Federal Drug Forfeiture Fund	Jail Relief
Beg. Bal. 1/1	3,017	8,163	1,705	5,915	3,471	18,682	34,224	600	5,153	75,423
Receipts										
Fees				260	200	6,400				
Interest										
Forfeitures										
Grants		7,735								
Grant matching funds										
Appropriations										
Rent										
Miscellaneous										
Reimbursements			4,100							
Prisoner board										38,400
Sale of surplus equipment										
Transfers from other funds										
Total receipts	-	7,735	4,100	260	200	6,400	-	-	-	38,400
Expenditures										
Personal Services										
Contractual services		6,889								83,438
Commodities						600				4,726
Capital outlay										25,659
Road improvements										
Other										
Transfers to other funds										
Total expenditures	-	6,889	-	-	-	600	-	-	-	113,823
Ending Bal. 12/31	3,017	9,009	5,805	6,175	3,671	24,482	34,224	600	5,153	-

NON-BUDGETED FUNDS
(Only the actual budget year for 2023 is to be shown)

	Election Equipment	Appraiser Equipment	Recycling Equipment	Communications Capital Improvement	Sheriff Equipment	Diversion	ARPA Grant	EOC Enhancement Grant		
Beg. Bal. 1/1	52,500	17,441	119,872	13,450	11,375	4,940	413,510	1,497		
Receipts										
Fees						1,950				
Interest										
Forfeitures										
Grants										
Grant matching funds										
Appropriations										
Rent										
Miscellaneous			5,089							
Reimbursements										
Sale of surplus equipment										
Transfers from other funds	10,000	2,000	15,000	-	-	-	-	-	-	-
Total receipts	10,000	2,000	20,089	-	-	1,950	-	-	-	-
Expenditures										
Personal Services										
Contractual services							210,821	1,497		
Commodities										
Capital outlay	575	1,429	52,265	1,268	8,920					
Road improvements										
Other										
Reimbursement										
Direct Aid										
Recovery assistance										
Transfers to other funds	-	-	-	-	-	-	-	-	-	-
Total expenditures	575	1,429	52,265	1,268	8,920	-	210,821	1,497	-	-
Ending Bal. 12/31	61,925	18,012	87,696	12,182	2,455	6,890	202,689	-	-	-

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Rawlins County
Special District Name: Fire District No. 1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	4,481	11,337	8,064
Ad Valorem Tax	56,545	54,861	xxxxxxxxxxxxx
Delinquent Tax	637	-	-
Motor Vehicle Tax	1,556	1,406	1,562
Recreational Vehicle Tax	61	54	58
16/20M Vehicle Tax	415	898	908
Commercial Vehicle Tax	-	1	3
Watercraft Tax	-	7	9
Donations	-	-	-
Miscellaneous	7,550		
Total Receipts	**66,764**	**57,227**	**2,540**
Resources Available:	**71,245**	**68,564**	**10,604**
Expenditures:			
Personal services	5,265	7,000	7,000
Contractual services	10,320	7,000	7,000
Commodities	3,079	7,000	7,000
Capital Outlay	21,244	15,000	15,000
Transfer to Special Equipment Fund	20,000	24,500	24,500
Cash Forward (2025 column)			
Total Expenditures	**59,908**	**60,500**	**60,500**
Unencumbered Cash Balance, Dec 31	11,337	8,064	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	60,500
		Tax Required	49,896
	Delinquency Computation % Rate	1.600%	798
		Amount of 2024 Ad Valorem Tax	50,694

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

Budgeted Fund Names	Ad Valorem Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	55,739	1562	58	908	3	9
Total	55,739	1,562	58	908	3	9

County Treas MVT Estimate	1,562				
County Treas RVT Estimate		58			
County Treas 16/20M Estimate			908		
County Treas Commercial Vehicle Tax Estimate				3	
County Treas Watercraft Tax Estimate					9

MVT Factor	0.02802				
RVT Factor		0.00104			
16/20M Factor			0.01629		
Commercial Vehicle Factor				0.00005	
Watercraft Factor					0.00016

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Rawlins County
Special District Name: Fire District No. 2

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	23,604	19,253	15,686
Ad Valorem Tax	97,193	115,060	xxxxxxxxxxxxxx
Delinquent Tax	162	-	-
Motor Vehicle Tax	4,518	3,022	4,664
Recreational Vehicle Tax	121	86	138
16/20M Vehicle Tax	948	891	969
Commercial Vehicle Tax	-	353	555
Watercraft Tax	-	27	41
Miscellaneous	229		
Total Receipts	**103,171**	**119,439**	**6,367**
Resources Available:	**126,775**	**138,692**	**22,053**
Expenditures:			
Personal services	14,140	23,500	23,500
Contractual services	12,019	12,000	12,000
Commodities	1,363	11,000	11,000
Capital Outlay	-	46,506	46,506
Capital lease payment	-	12,520	12,520
Transfer to Special Equipment Fund	80,000	17,480	17,480
Cash Forward (2025 column)			
Total Expenditures	**107,522**	**123,006**	**123,006**
Unencumbered Cash Balance, Dec 31	19,253	15,686	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	123,006
		Tax Required	100,953
	Delinquency Computation % Rate	1.600%	1,615
		Amount of 2024 Ad Valorem Tax	102,568

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	116,901	4664	138	969	555	41
Total	116,901	4,664	138	969	555	41

County Treas MVT Estimate	4,664				
County Treas RVT Estimate		138			
County Treas 16/20M Estimate			969		
County Treas Commercial Vehicle Tax Estimate				555	
County Treas Watercraft Tax Estimate					41

MVT Factor	0.03990				
RVT Factor		0.00118			
16/20M Factor			0.00829		
Commercial Vehicle Factor				0.00475	
Watercraft Factor					0.00035

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Rawlins County
Special District Name: Fire District No. 3

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	32,370	17,850	9,736
Ad Valorem Tax	33,115	54,331	xxxxxxxxxxxxxx
Delinquent Tax	740	-	
Motor Vehicle Tax	1,247	691	1,237
Recreational Vehicle Tax	33	15	34
16/20M Vehicle Tax	352	230	180
Commercial Vehicle Tax	-	10	31
Watercraft Tax	-	4	8
Miscellaneous	371		
Total Receipts	**35,858**	**55,281**	**1,490**
Resources Available:	**68,228**	**73,131**	**11,226**
Expenditures:			
Personal services	640	1,500	1,500
Contractual services	8,370	6,000	6,000
Commodities	1,368	3,500	3,500
Capital Outlay	-	23,895	23,895
Transfer to Special Equipment Fund	40,000	28,500	28,500
Cash Forward (2025 column)			
Total Expenditures	**50,378**	**63,395**	**63,395**
Unencumbered Cash Balance, Dec 31	17,850	9,736	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	63,395
		Tax Required	52,169
		Delinquency Computation % Rate 1.600%	835
		Amount of 2024 Ad Valorem Tax	53,004

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	55,200	1237	34	180	31	8
Total	55,200	1,237	34	180	31	8

County Treas MVT Estimate	1,237
County Treas RVT Estimate	34
County Treas 16/20M Estimate	180
County Treas Commercial Vehicle Tax Estimate	31
County Treas Watercraft Tax Estimate	8

MVT Factor	0.02241
RVT Factor	0.00062
16/20M Factor	0.00326
Commercial Vehicle Factor	0.00056
Watercraft Factor	0.00014

Rawlins County

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
RFD No. 1 Spec. Equip		RFD No. 2 Spec. Equip		RFD No. 3 Spec. Equip						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	35,288	Cash Balance Jan 1	26,961	Cash Balance Jan 1	135,056	Cash Balance Jan 1		Cash Balance Jan 1		195,305
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	-	Reimbursements	-	Reimbursements	-					
Grants	-	Grants	7,500	Grants	8,500					
Donations	1,865	Donations	-	Donations	-					
Sale of surplus equip.	-	Sale of surplus equip.	-	Sale of surplus equip.	-					
Transfer - RFD General	20,000	Transfer - RFD General	80,000	Transfer - RFD General	40,000					
Total Receipts	21,865	Total Receipts	87,500	Total Receipts	48,500	Total Receipts	0	Total Receipts	0	157,865
Resources Available:	57,153	Resources Available:	114,461	Resources Available:	183,556	Resources Available:	0	Resources Available:	0	353,170
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	5,544	Capital outlay	10,134	Capital outlay	13,640					
Total Expenditures	5,544	Total Expenditures	10,134	Total Expenditures	13,640	Total Expenditures	0	Total Expenditures	0	29,318
Cash Balance Dec 31	51,609	Cash Balance Dec 31	104,327	Cash Balance Dec 31	167,916	Cash Balance Dec 31	0	Cash Balance Dec 31	0	323,852 **
										323,852 **

** Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rawlins County
will meet on August 30, 2024 at 10:00 A.M. at the Rawlins County Courthouse 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 the Rawlins County Clerk's 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	2,070,854	16.782	2,676,518	16.552	2,210,178	1,559,086	21.417
Bond & Interest							
Road & Bridge	1,462,065	14.892	1,439,842	14.164	1,539,842	1,011,327	13.893
Special Bridge	336,892	1.000	50,000	0.500	583,787	36,383	0.500
Noxious Weed	49,470	0.592	55,650	0.315	58,990	23,625	0.325
Public Health	311,791	2.784	281,822	2.701	278,015	134,373	1.846
Services for Elderly	36,519	0.500	37,528	0.500	38,119	36,383	0.500
Ambulance	441,757	4.834	465,401	4.910	524,614	430,317	5.911
County Building Fund	34,381	1.000	153,954	0.999	90,627	72,766	1.000
Home for Aged Maint.	11,862	0.250	41,756	0.250	36,537	18,192	0.250
Employee Benefits	1,189,989	15.036	1,249,538	16.244	1,288,500	1,173,192	16.116
Transportation	49,594	0.016	56,107	0.305	56,107	13,684	0.188
Special Alcohol & Drug	8,528		6,781		4,695		
Solid Waste	102,359		200,656		288,224		
Health Capital Outlay	35,269				36,000		
Ambulance Equipment	2,089		2,000		246,691		
Special Parks & Recreation			500		6,623		
Emergency 911					5,877		
Rawlins County 911	46,632		100,000		289,693		
Opioid Settlement					6,087		
Non-Budgeted Funds:							
Page 1	729,751						
Page 2	121,312						
Page 3	276,775						
Totals	7,317,889	57.686	6,818,053	57.440	7,589,206	4,509,328	61.946
						Revenue Neutral Rate **	*58.775*
Less: Transfers	533,953		270,000		270,000		
Net Expenditure	6,783,936		6,548,053		7,319,206		
Total Tax Levied	4,226,389		4,278,199		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,268,080		74,486,561		72,795,050		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	170,403	653,758	519,814
Total	170,403	653,758	519,814

*Tax rates are expressed in mills

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

Rachel Finley
County Clerk

Rawlins County

2025

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2023		Current Yr Estimate 2024		Proposed Budget Year 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	July 1, 2024 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire District No. 1	59,908	3.357	60,500	3.291	60,500	50,694	15,555,475	3.259	3.583
Fire District No. 2	107,522	4.191	123,006	5.121	123,006	102,568	22,860,462	4.487	5.114
Fire District No. 3	50,378	1.418	63,395	2.242	63,395	53,004	23,592,177	2.247	2.339

*Tax rates are expressed in mills

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

Rachel Finley
Clerk

Resolution No. 2024-11

A RESOLUTION OF THE County OF Rawlins, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Rawlins was calculated as 58.775 mills by the Rawlins County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 30th, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Rawlins, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF RAWLINS:

The County of Rawlins shall levy a property tax rate exceeding the Revenue Neutral Rate of 61.946 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 16th day of September 2024 and SIGNED by the Governing Body.

Lincoln Pochop, Chairperson

Alan A. Solko, Vice-Chairperson

Mark Mosley, Member

Attested:

Rachel Finley, County Clerk

CLERK OF RAWLINS COUNTY SEAL KANSAS

Roll Call Vote

A Roll Call Vote of the Rawlins County Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 30, 2024
Resolution No. 2024-11

Governing Body Member	Yes	No	No Vote
Lincoln Pochop - Chariman			Absent
Alan A. Solko - Vice-Chairman	X		
Mark Mosley - Member	X		
TOTAL			

Certified: Rachel Finley

CLERK OF RAWLINS COUNTY SEAL KANSAS

Affidavit of Publication

STATE OF KANSAS, RAWLINS COUNTY

Amy J. Mosley

being first duly sworn, deposes and says:

She is Advertising Manager

of the Rawlins County Square Deal, a weekly newspaper published in the state of Kansas and of general circulation in Rawlins County, Kansas, and that said newspaper is not a trade, religious nor faternal publication.

The newspaper is a weekly newspaper published at least weekly 50 times a year, has been so published continuously and uninterruptedly in the county and state for a period of more than one year prior to the first publication of the notice; and has been admitted at the post office of Atwood in Rawlins County as second-class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper

for 1 consecutive weeks, the first publication

being made on the 25th day of July, 2024 with subsequent publications being made on the following dates:

_____, 2024

_____, 2024

_____, 2024

Amy J. Mosley

Subscribed and sworn to before me this 8th day of August, 2024.

Rosalie Russell Ross

Notary Public

My appointment expires: 4-17-2027

NOTARY PUBLIC - State of Kansas
ROSALIE RUSSELL ROSS
My Appt. Exp. _____

Printer's fee: $ 188.08

•PUBLIC NOTICE•

Published in The Rawlins County Square Deal on Thursday, July 25, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rawlins County
will meet on August 30, 2024 at 10:00 A.M. at the Rawlins County Courthouse 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 the Rawlins County Clerk's 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	2,070,854	16.782	2,676,518	16.552	2,210,178	1,559,086	21.417
Bond & Interest							
Road & Bridge	1,462,065	14.892	1,439,842	14.164	1,539,842	1,011,327	13.893
Special Bridge	336,892	1.000	50,000	0.500	583,787	36,383	0.500
Noxious Weed	49,470	0.592	55,650	0.315	58,990	23,625	0.325
Public Health	311,791	2.784	281,822	2.701	278,015	134,373	1.846
Services for Elderly	36,519	0.500	37,528	0.500	38,139	36,383	0.500
Ambulance	441,757	4.834	465,401	4.910	524,614	430,317	5.911
County Building Fund	34,381	1.000	153,956	0.999	90,627	72,766	1.000
Home for Aged Maint.	11,862	0.250	41,756	0.250	36,537	18,192	0.250
Employee Benefits	1,189,989	15.036	1,249,538	16.244	1,288,500	1,173,192	16.116
Transportation	49,594	0.016	56,107	0.305	56,107	13,684	0.188
Special Alcohol & Drug	8,528		6,781		4,695		
Solid Waste	102,369		200,656		288,224		
Health Capital Outlay	35,269				36,000		
Ambulance Equipment	2,089		2,000		246,691		
Special Parks & Recreatio			500		6,423		
Emergency 911					5,877		
Rawlins County 911	46,632		100,000		289,693		
Opioid Settlement					6,087		
Non-Budgeted Funds:							
Page 1	729,751						
Page 2	121,312						
Page 3	276,775						
Totals	7,317,889	57.686	6,818,053	57.440	7,589,206	4,509,328	61.946
						Revenue Neutral Rate **	58.775
Less: Transfers	533,953		270,000		270,000		
Net Expenditure	6,783,936		6,548,053		7,319,206		
Total Tax Levied	4,226,389		4,278,199		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,268,080		74,486,561		72,795,050		

Outstanding Indebtedness,

January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	170,403	653,758	519,814
Total	170,403	653,758	519,814

*Tax rates are expressed in mills

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

Rachel Finley
County Clerk

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2023 Expenditures	Prior Year Actual 2023 Actual Tax Rate*	Current Yr Estimate 2024 Expenditures	Current Yr Estimate 2024 Actual Tax Rate*	Proposed Budget Year 2025 Budget Authority for Expenditures	Proposed Budget Year 2025 Amount of 2024 Ad Valorem Tax	Proposed Budget Year 2025 July 1, 2024 Estimated Valuation	Proposed Budget Year 2025 Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Fire District No. 1	59,905	3.357	60,500	3.291	60,500	50,694	15,555,475	3.259	3.583
Fire District No. 2	107,522	4.191	123,006	5.121	123,006	102,568	22,860,462	4.487	5.114
Fire District No. 3	50,378	1.418	63,395	2.242	63,395	53,004	23,592,177	2.247	2.339

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Clerk

Affidavit of Publication

STATE OF KANSAS, DECATUR COUNTY

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She is Advertising Manager

of the OBERLIN HERALD, a weekly newspaper published in the state of Kansas and of general circulation in Decatur County, Kansas, and that said newspaper is not a trade, religious nor faternal publication.

The newspaper is a weekly newspaper published at least weekly 50 times a year, has been so published continuously and uninterruptedly in the county and state for a period of more than one year prior to the first publication of the notice and has been admitted to the post office of Oberlin in Decatur County as second-class matter.

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for 1 consecutive weeks, the first publication

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_____, 2024

_____, 2024

_____, 2024

Amy J. Mosley

Subscribed and sworn to before me this 26th day of July, 2024.

Rosalie Russell Robs

Notary Public

My appointment expires: 4-17-2027

NOTARY PUBLIC - State of Nebraska
ROSALIE RUSSELL ROBS
My Appt. Exp. _____

Printer's fee: $ 108.00

•PUBLIC NOTICE•

Published in The Rawlins County Square Deal on Thursday, July 25, 2024

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*Tax rates are expressed in mills

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

Rachel Finley
County Clerk

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2023		Current Yr Estimate 2024		Proposed Budget Year 2025			
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	July 1, 2024 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Fire District No. 1	59,908	3.357	60,500	3.291	60,500	50,694	15,555,475	3.259	3.583
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***Revenue Neutral Rate as defined by KSA 79-2988*

Clerk

Page No. 26