2025

CERTIFICATE

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Proof 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	5	44,725	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	154,115	38,578	16.344
Fire		7	8,316	4,378	1.855
Noxious Weed		7	4,250	4,061	1.721
Special Machinery		6			
Totals		xxxxxxx	211,406	47,017	19.920
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			2360,480
Rate Hearing Notice					Nov 1, 2025 Total Assessed
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	19.921
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by
ADAMS BROWN, LLC

Address
818 Broadway * PO Box 127
Larned, KS 67550

Email
akoehn@adamsbrowncpa.com

Attest October 27 2025
Stacey Rush
County Clerk

Governing Body

Special Road Election held _____ for __ Mills for years
First levy in

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

RECEIVED
OCT 27 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Pawnee Township

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		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	41,233	2,092	115	531	0	31
Fire	4,378	222	12	56	0	3
Noxious Weed	1,406	71	4	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	47,017	2,385	131	605	0	35

County Treas Motor Vehicle Estimate 2,386

County Treas Recreational Vehicle Estimate 131

County Treas 16/20M Vehicle Estimate 606

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 35

MVT Factor 0.05075

RVT Factor 0.00279

16/20M Factor 0.01289

Comm Veh Factor 0.00000

Watercraft Factor 0.00074

2026

Pawnee Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

2026

Pawnee Township
Pawnee County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
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 1,2025	Payments Due 2025	Payments Due 2026
None							
				Total	0	0	0

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

Pawnee Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	55,875	49,545	42,220
Receipts:			
Ad Valorem Tax	125	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	100	100
Motor Vehicle Tax	98	0	0
Recreational Vehicle Tax	4	0	0
16/20 M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	2,548	2,500	2,500
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**2,775**	**2,600**	**2,600**
Resources Available:	**58,650**	**52,145**	**44,820**
Expenditures:			
Officers Pay	1,624	2,000	2,000
Payroll Taxes	41	50	100
Employee Benefits			
Supplies	73	125	125
Reports & Services	1,282	1,500	1,500
Buildings Maintenance			
Insurance			1,500
Noxious Weed	1,476	1,500	1,500
Fire Protection	4,609	4,750	5,000
Cash Reserve (2026 column)			33,000
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 Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**9,105**	**9,925**	**44,725**
Unencumbered Cash Balance Dec 31	49,545	42,220	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	8,945	11,875	44,725
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	44,725
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Pawnee Township
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

2026

Road	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	60,492	88,015	110,218
Receipts:			
Ad Valorem Tax	43,383	41,233	xxxxxxxxxxxxxxxxx
Delinquent Tax	41	50	50
Motor Vehicle Tax	2,005	2,127	2,092
Recreational Vehicle Tax	106	117	115
16/20M Vehicle Tax	0	641	531
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	35	31
Special Highway/Gasoline Tax	2,208	2,500	2,500
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**47,743**	**46,703**	**5,319**
Resources Available:	**108,235**	**134,718**	**115,537**
Expenditures:			
Officers Pay	0	0	0
Salaries & Wages	0	0	0
Employee Benefits	0	0	0
Road Maintenance	16,937	20,000	25,000
Road Materials	2,020	2,500	20,000
Equipment	0		28,000
Insurance	1,263	2,000	3,000
Cash Reserve (2026 column)			78,115
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**20,220**	**24,500**	**154,115**
Unencumbered Cash Balance Dec 31	88,015	110,218	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	93,250	104,350	154,115
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,115
		Tax Required	38,578
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	38,578

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	0
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	0
Other	0
Resources Available:	0
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Pawnee Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	171	898	3,545
Receipts:			
Ad Valorem Tax	2,508	4,378	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2	100	100
Motor Vehicle Tax	110	123	222
Recreational Vehicle Tax	6	7	12
16/20 M Vehicle Tax		37	56
Commercial Vehicle Tax			0
Watercraft Tax		2	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**2,626**	**4,647**	**393**
Resources Available:	**2,797**	**5,545**	**3,938**
Expenditures:			
Fire Protection	1,899	2,000	4,060
Cash Reserve (2026 column)			4,256
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**1,899**	**2,000**	**8,316**
Unencumbered Cash Balance Dec 31	898	3,545	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,750	5,160	8,316
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,316
		Tax Required	4,378
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,378

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	2,114	58	70
Receipts:			
Ad Valorem Tax	1,205	1,406	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1	25	25
Motor Vehicle Tax	79	59	71
Recreational Vehicle Tax	4	3	4
16/20M Vehicle Tax		18	18
Commercial Vehicle Tax			0
Watercraft Tax		1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**1,289**	**1,512**	**119**
Resources Available:	**3,403**	**1,570**	**189**
Expenditures:			
Weed Control	3,345	1,500	4,000
Cash Reserve (2026 column)			250
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**3,345**	**1,500**	**4,250**
Unencumbered Cash Balance Dec 31	58	70	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,352	6,170	4,250
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	4,250
		Tax Required	4,061
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,061

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

See Tab A

NOTICE OF BUDGET HEARING

The governing body of
Pawnee Township
Pawnee County
will meet on 08/25/25 at 8:00am at the office of Adams Brown, 818 Broadway 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	9,105		9,925		44,725		
Debt Service							
Library							
Road	20,220	16.878	24,500	16.872	154,115	38,578	16.343
Fire	1,899	0.974	2,000	1.792	8,316	4,378	1.855
Noxious Weed	3,345	0.465	1,500	0.575	4,250	4,061	1.720
Special Machinery							
Totals	34,569	18.317	37,925	19.239	211,406	47,017	19.918
*Revenue Neutral Rate***							*19.921*
Less: Transfers	0		0		0		
Net Expenditure	34,569		37,925		211,406		
Total Tax Levied	47,019		47,017		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,566,818		2,443,970		2,360,480		

Outstanding Indebtedness,

Jan 1	2023	2024	2025
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

Affidavit of Publication

STATE OF KANSAS

PAWNEE COUNTY SS

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

THE TILLER AND TOILER

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

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, the first publication thereof being made as aforesaid on the 21 day of Aug, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F W Mer

SUBSCRIBED and sworn to before me this 21 day of Aug, 2025

Patty Smith
Notary Public

My commission expires Jan. 30, 2028

Printer's fee $ 58.14

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt. Exp. 1-30-28

Proof of Publication

LEGAL LEGAL

(First published in The Tiller & Toiler, August 21, 2025) 1t

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Pawnee Township
Pawnee County

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Detailed budget information is available at AdamsBrown, LLC and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Estimate Tax Rate*
General	8,103		9,825		44,725		
Debt Service							
Library							
Road	20,220	16.879	24,000	16.872	154,116	38,676	16.343
Fire	1,500	0.973	2,000	1.792	8,316	4,376	1.855
Noxious Weed	3,345	0.469	1,000	0.975	4,250	4,061	1.720
Special Machinery							
Totals	34,388	18.317	37,825	19.239	211,406	47,017	19.918
Revenue Neutral Rate**							19.921
Less: Transfers	0		0		0		
Net Expenditure	34,388		37,825		211,406		
Total Tax Levied	47,019		47,017		xxxxxxxxxxxxxxxxxx		
Assessed Valuation: Township	2,566,818		2,443,970		2,360,480		
Outstanding Indebtedness,							
Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lases 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