State of Kansas
Special District
2025

# CERTIFICATE

To the Clerk of Rawlins County, State of Kansas
We, the undersigned, officers of
**Rawlins County Health Center**

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted 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) |
|---|---|---|---|---|---|
| Allocation MVT, RVT,16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 19-4606 | 5 | 14,223,200 | 946,335 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| Building Fund | | 6 | 800,000 | | |
| | | 6 | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 15,023,200 | 946,335 | |
| Budget Hearing Notice | | 7 | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | 7 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | 8 | | | Nov. 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 13.000 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Forvis Mazars, LLP

Address:
1551 N Waterfront Parkway Ste 300
Wichita, Kansas 67206
Email:
casey.cockrum@us.forvismazars.com

Attest: September 27th 2024
County Clerk

CLERK OF RAWLINS COUNTY SEAL KANSAS

Governing Body

**CPA Summary**

Rawlins County Health Center
Rawlins County

2025

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

| 2024 Budgeted Funds | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 967,187 | 43,053 | 1,331 | 9,153 | 2,278 | 287 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 967,187 | 43,053 | 1,331 | 9,153 | 2,278 | 287 |

County Treas Motor Vehicle Estimate 43,053

County Treas Recreational Vehicle Estimate 1,331

County Treas 16/20M Vehicle Estimate 9,153

County Treas Commercial Vehicle Tax Estimate 2,278

County Treas Watercraft Tax Estimate 287

MVT Factor 0.04451

RVT Factor 0.00138

16/20M Factor 0.00946

Comm Veh Factor 0.00236

Watercraft Factor 0.00030

Rawlins County Health Center
Rawlins County

**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 |
|---|---|---|---|---|---|
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| | | | | | |
| | **Totals** | 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.

Rawlins County Health Center
Rawlins 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 |
| General Obligation: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| Hospital Refunding | 10/26/2012 | 3.50 | 7,000,000 | 6,057,762 | 10/1 | 10/1 | 212,022 | 123,853 | 207,687 | 128,188 |
| | | | | | | | | | | |
| Total Revenue | | | | 6,057,762 | | | 212,022 | 123,853 | 207,687 | 128,188 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | **6,057,762** | | | **212,022** | **123,853** | **207,687** | **128,188** |

## 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 |
|---|---|---|---|---|---|---|---|
| CT Scanner | 4/27/2022 | 60 | 3.28 | 514,757 | 352,458 | 111,775 | 111,775 |
| | | | | | | | |
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| | | | | | | | |
| | | | **Total** | **514,757** | **352,458** | **111,775** | **111,775** |

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,983,060 | 5,425,602 | 3,112,502 |
| Receipts: | | | |
| Ad Valorem Tax | 952,687 | 967,187 | xxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 44,097 | 34,623 | 43,053 |
| Recreational Vehicle Tax | 1,068 | 1,020 | 1,331 |
| 16/20M Vehicle Tax | 8,221 | 1,884 | 9,153 |
| Commercial Vehicle Tax | 2,319 | 8,813 | 2,278 |
| Watercraft Tax | 190 | 223 | 287 |
| In Lieu of Taxes | | | |
| | | | |
| Net Patient Service Revenue | 8,312,032 | 8,000,000 | 8,400,000 |
| Other Revenue | 860,799 | 675,000 | 708,750 |
| Interest on Patient Accounts | 437,290 | 150,000 | 157,500 |
| Grant Revenue | 59,904 | 15,000 | 15,750 |
| 340B Revenue | 855,829 | 855,000 | 897,750 |
| | | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -65,846 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **11,534,436** | **10,708,750** | **10,170,006** |
| **Resources Available:** | **16,517,496** | **16,134,352** | **13,282,508** |
| Expenditures: | | | |
| | | | |
| Salaries and Wages/Benefits | 5,390,862 | 6,320,000 | 6,920,000 |
| Supplies & Other | 4,705,372 | 5,454,200 | 5,990,000 |
| Capital Outlay | 548,010 | 800,000 | 865,550 |
| Principal and Interest | 447,650 | 447,650 | 447,650 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **11,091,894** | **13,021,850** | **14,223,200** |
| Unencumbered Cash Balance Dec 31 | 5,425,602 | 3,112,502 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 11,567,100 | 14,048,150 | 14,223,200 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 14,223,200 |
| | | Tax Required | 940,691 |
| | Delinquent Comp Rate: | 0.6% | 5,644 |
| | | Amount of 2024 Ad Valorem Tax | 946,335 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Building Fund** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| | | | |
| Capital Contribution | 290,000 | 450,000 | 800,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **290,000** | **450,000** | **800,000** |
| **Resources Available:** | **290,000** | **450,000** | **800,000** |
| Expenditures: | | | |
| | | | |
| Building/Equipment | 290,000 | 450,000 | 800,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **290,000** | **450,000** | **800,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount | 290,000 | 450,000 | 800,000 |

| Adopted Budget<br>**0** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount | 0 | 0 | 0 |

**CPA Summary**

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
Rawlins County Health Center
Rawlins County
will meet on August 26, 2024 at 5:30 PM in the Education Room at Rawlins County Health Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available in the Rawlins County Health Center Business 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 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 | 11,091,894 | 13.000 | 13,021,850 | 12.985 | 14,223,200 | 946,335 | 13.000 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Building Fund | 290,000 | | 450,000 | | 800,000 | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 11,381,894 | 13.000 | 13,471,850 | 12.985 | 15,023,200 | 946,335 | 13.000 |
| | | | | | | *Revenue Neutral Rate** | *13.000* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 11,381,894 | | 13,471,850 | | 15,023,200 | | |
| Total Tax Levied | 952,687 | | 967,187 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 73,268,080 | | 74,486,561 | | 72,795,050 | | |

Outstanding Indebtedness,

| Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 6,293,045 | 6,177,427 | 6,057,762 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 11,785 | 450,917 | 352,458 |
| Total | 6,304,830 | 6,628,344 | 6,410,220 |

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

Rawlins County Health Center
Board of Trustees

Rawlins County Health Center 2025

## 2025 Neighborhood Revitalization Rebate

| Budgeted Funds for 2025 | 2024 Ad Valorem before Rebate** | 2024 Mil Rate before Rebate | Estimate 2025 NR Rebate |
|---|---|---|---|
| General | 2,189,351 | 30.076 | 65,846 |
| Debt Service | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 2,189,351 | 30.076 | 65,846 |

2024 July 1 Valuation: 72,795,050

Valuation Factor: 72,795.050

Neighborhood Revitalization Subj to Rebate: 2,189,351

Neighborhood Revitalization factor: 2189.351

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

being first duly sworn, deposes and says:

She is Advertising Manager

of the Rawlins County Square Deal, a weekly newspaper published i 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 5 times a year, has been so published continuously and uninterrupted in the county and state for a period of more than one year prior to th first publication of the notice; and has been admitted at the post offic of Atwood in Rawlins County as second-class matter.

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

for 1 consecutive weeks, the first publication

being made on the 25 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: $ 114.00.

# •PUBLIC NOTICE•

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

The governing body of
Rawlins County Health Center
Rawlins County
will meet on August 26, 2024 at 5:30 PM in the Education Room at Rawlins County Health Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available in the Rawlins County Health Center Business 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 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 | 11,091,894 | 13.000 | 13,021,850 | 12.985 | 14,223,200 | 946,335 | 13.000 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Building Fund | 290,000 | | 450,000 | | 800,000 | | |
| | | | | | | | |
| Totals | 11,381,894 | 13.000 | 13,471,850 | 12.985 | 15,023,200 | 946,335 | 13.000 |
| Less: Transfers | 0 | | 0 | | | Revenue Neutral Rate** | 13.000 |
| Net Expenditures | 11,381,894 | | 13,471,850 | | 0 | | |
| Total Tax Levied | 952,687 | | 967,187 | | 15,023,200 | | |
| Assessed Valuation | 73,268,080 | | 74,486,561 | | xxxxxxxxxxxxxxx | | |
| | | | | | 72,795,050 | | |

| Outstanding Indebtedness, Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 6,293,045 | 6,177,427 | 6,057,762 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 11,785 | 450,917 | 352,458 |
| Total | 6,304,830 | 6,628,344 | 6,410,220 |

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

Rawlins County Health Center
Board of Trustees

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