CERTIFICATE

2026

To the Clerk of LOGAN COUNTY, State of Kansas
We, the undersigned, officers of
LEES 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	6	6,000	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	50,585	7,138	4,520
Special Road	80-1413	8	91,503	12,634	8.000
		8			
Special Machinery		7			
Totals		xxxxxx	148,088	19,772	12.520
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,579,273
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	13.019
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: Oct. 5th 2025

County Clerk

Governing Body

Special Road Election held 11/05/2024 for 9.0 Mills for 5 years.
First levy in 2026.

CPA Summary

LEES TOWNSHIP
LOGAN COUNTY

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	7,615	176	0	113	1	0
Special Road	12,946	300	0	193	2	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
Total	20,561	476	0	306	3	1

County Treas Motor Vehicle Estimate 476

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 306

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02315

RVT Factor 0.00000

16/20M Factor 0.01488

Comm Veh Factor 0.00015

Watercraft Factor 0.00005

2026

LEES 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.

LEES TOWNSHIP
LOGAN COUNTY

2026

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										
Total G.O. Bonds				0			0	0	0	0
Other										
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, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

LEES 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	34,447	36,527	33,554
Receipts:			
Ad Valorem Tax	1,075	0	xxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	40	6	0
Recreational Vehicle Tax		0	0
16/20 M Vehicle Tax	35	21	0
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds	3,500	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,650**	**3,027**	**3,000**
Resources Available:	**39,097**	**39,554**	**36,554**
Expenditures:			
Officers Pay	1,797	2,000	2,000
Salaries & Wages			
Employee Benefits			
Supplies	273	3,000	3,000
Equipment			
Maintenance			
Insurance	500	1,000	1,000
Cash Reserve (2026 column)			
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	**2,570**	**6,000**	**6,000**
Unencumbered Cash Balance Dec 31	36,527	33,554	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,000	6,000	6,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

LEES TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	76,798	78,048	42,133
Receipts:			
Ad Valorem Tax	4,276	7,615	xxxxxxxxxxxxxx
Delinquent Tax	3	0	
Motor Vehicle Tax	58	21	176
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	50	83	113
Commercial Vehicle Tax		0	1
Watercraft Tax		0	0
Special Highway/Gasoline Tax	1,947	1,933	1,024
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,334**	**9,652**	**1,314**
Resources Available:	**83,132**	**87,700**	**43,447**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Road Maintenance	5,084	45,567	50,585
Road Materials			
Equipment			
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,084**	**45,567**	**50,585**
Unencumbered Cash Balance Dec 31	78,048	42,133	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	46,774	45,567	50,585
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,585
		Tax Required	7,138
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,138

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
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	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

LEES TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	108,237	124,686	78,373
Receipts:			
Ad Valorem Tax	15,886	12,946	xxxxxxxxxxxxxx
Delinquent Tax	8	0	
Motor Vehicle Tax	259	80	300
Recreational Vehicle Tax	0	0	0
16/20 M Vehicle Tax	294	312	193
Commercial Vehicle Tax	2	0	2
Watercraft Tax	0	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**16,449**	**13,339**	**496**
Resources Available:	**124,686**	**138,025**	**78,869**
Expenditures:			
Road Maintenance	0	59,652	91,503
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**59,652**	**91,503**
Unencumbered Cash Balance Dec 31	124,686	78,373	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	78,345	59,652	91,503
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,503
		Tax Required	12,634
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	12,634

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

LEES TOWNSHIP 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Special Road			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 1,579,273

Valuation Factor: 1,579.273

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
LEES TOWNSHIP
LOGAN COUNTY
will meet on 8/14/25 at 2:00 p.m. at 325 Smokyhill Ave, Oakley, KS 67748 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 the hearing 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	Proposed Estimated Tax Rate*
General	2,570	0.575	6,000		6,000		
Debt Service							
Library							
Road	5,084	2.287	45,567	5.000	50,585	7,138	4.519
Special Road		8.560	59,652	8.500	91,503	12,634	8.000
Special Machinery							
Totals	7,654	11.422	111,219	13.500	148,088	19,772	12.519
						*Revenue Neutral Rate***	*13.019*
Less: Transfers	0		0		0		
Net Expenditure	7,654		111,219		148,088		
Total Tax Levied	21,372		20,561		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,871,342		1,523,035		1,579,273		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Ilene Rose
Township Trustee

7-30

Proof of Publication

State of Kansas,
County of Logan, ss:

_____

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE OAKLEY GRAPHIC.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LOGAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LOGAN County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 30th day of July, 20 25
2nd Publication was made on the ____ day of _____, 20 ___
3rd Publication was made on the ____ day of _____, 20 ___
4th Publication was made on the ____ day of _____, 20 ___
5th Publication was made on the ____ day of _____, 20 ___
6th Publication was made on the ____ day of _____, 20 ___

Publication fee	$ 85.50
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 85.50

Wendi Rasch
(Signed)

Witness my hand this 31st day of July, 20 25

SUBSCRIBED and SWORN to before me this 31st day of July, 20 25.

Anita Gabel
(Notary Public)

My commission expires January 16, 2028

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2028

NOTICE OF BUDGET HEARING

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LEES TOWNSHIP
LOGAN COUNTY
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	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	Proposed Estimated Tax Rate*
General	2,570	0.575	6,000		6,000		
Debt Service							
Library							
Road	5,084	2.287	45,567	5.000	50,585	7,138	4.519
Special Road		8.560	59,652	8.500	91,503	12,634	8.000
Special Machinery							
Totals	7,654	11.422	111,219	13.500	148,088	19,772	12.519
						*Revenue Neutral Rate***	*13.019*
Less: Transfers	0		0		0		
Net Expenditure	7,654		111,219		148,088		
Total Tax Levied	21,372		20,561		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,871,342		1,523,035		1,579,273		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

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

Ilene Rose
Township Trustee

(First published in The Oakley Graphic on July 30, 2025.)