State of Kansas
County

CERTIFICATE

To the Clerk of Logan County, State of Kansas
We, the undersigned, officers of
Logan 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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)
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	2,933,575	1,108,670	17.019
Bond & Interest	10-113	7	1,470,611	589,554	9.050
Road & Bridge	68-5,101	8	1,675,000	783,057	12.021
County Health	65-204	9	428,000	184,830	2.837
Noxious Weed	2-1318	9	266,980	74,344	1.141
Hospital Maintenance	19-4606	10	410,000	378,029	5.803
Employee Benefits	12-16, 102	10	1,388,000	1,233,623	18.938
Ambulance		11	427,000	173,914	2.670
		11			
Special Alcohol and Drug		12	6,000		
Noxious Weed Capital Outlay		12	135,591		
Prairie Dog		13	63,000		
Opioid		13	30,661		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals		xxxxxxx	9,234,418	4,526,021	69.499
Budget Hearing Notice		19			
Budget Hearing Notice 2		20			
Combined Rate and Budget Hearing		19			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		21			

County Clerk's Use Only
65,141,451
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	69.057
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
ADAMS BROWN, LLC
Address:

Email:

Attest: Sept. 15 2025
Crystal Rucker
County Clerk

Governing Body

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

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,617,576	89,614	1,504	5,845	4,611	1,040
Bond & Interest						
Road & Bridge	719,334	39,851	669	2,600	2,051	463
County Health	171,232	9,486	159	619	488	110
Noxious Weed	83,105	4,604	77	300	237	53
Hospital Maintenance	380,672	21,089	354	1,376	1,085	245
Employee Benefits	1,318,190	73,028	1,226	4,764	3,758	848
Ambulance	233,333	12,927	217	843	665	150
TOTAL	4,523,442	250,599	4,206	16,347	12,895	2,909

County Treas Motor Vehicle Estimate 250,599

County Treas Recreational Vehicle Estimate 4,206

County Treas 16/20M Vehicle Estimate 16,347

County Treas Commercial Vehicle Tax Estimate 12,895

County Treas Watercraft Tax Estimate 2,909

Motor Vehicle Factor 0.05540

Recreational Vehicle Factor 0.00093

16/20M Vehicle Factor 0.00361

Commercial Vehicle Factor 0.00285

Watercraft Factor 0.00064

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 Fund	Equipment Reserve Fund	150,000	300,000	276,217	K.S.A. 19-119
General Fund	Capital Improvement Fund	100,000	50,000	50,000	K.S.A. 19-120
Road and Bridge Fund	Special Highway Improver	50,000	50,000	50,000	K.S.A. 68-141g
Road and Bridge Fund	Special Machinery Fund	175,000	175,000	175,000	K.S.A. 68-141g
Special Motor Vehicle	General Fund	2,126	-	-	K.S.A. 8-145
Bond & Interest	General Fund	-	107,930	-	K.S.A. 10-117a
	Total	477,126	682,930	551,217	
	Adjustments*				
	Adjusted Totals	477,126	682,930	551,217	

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

Logan County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2025-A	2/6/2025	9/1/2025	4.50	2,000,000	0	9/1	9/1	40,500	2,000,000	0	0
Series 2025-B Refunding	7/17/2025	12/1/2056	4.75-5.25	44,900,000	0	6/1	12/1	0	0	1,445,275	0
Fire District No 1 - None											
Total G.O. Bonds					**0**			**40,500**	**2,000,000**	**1,445,275**	**0**
Revenue Bonds:											
None											
Fire District No 1 - None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Fire District No 1 - None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**40,500**	**2,000,000**	**1,445,275**	**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							
Fire District No 1 - None							
				Totals	**0**	**0**	**0**

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,585,290	2,023,129	1,341,789
Receipts:			
Ad Valorem Tax	1,653,782	1,617,576	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,987	0	0
Motor Vehicle Tax	111,287	90,510	89,614
Recreational Vehicle Tax	0	1,460	1,504
16/20M Vehicle Tax	0	5,665	5,845
Commercial Vehicle Tax	0	4,771	4,611
Watercraft Tax	0	1,133	1,040
Gross Earnings (Intangible) Tax	8,197	0	0
Intangibles	28,909	12,000	12,000
Local Sales Tax	260,231	125,000	125,000
State Aid	6,369	0	0
County Offices	75,554	35,000	35,000
Antique Motor Vehicle Registration Fees	2,083	0	0
Interest on Taxes	26,253	5,000	5,000
Transfers In	2,126	107,930	0
Other Income	4,587	15,000	15,000
Escaped Tax	726	0	0
Prior Year Cancelled Encumbrance	2,282	0	0
Interest on Idle Funds	540,295	200,000	200,000
Neighborhood Revitalization Rebate	0	-19,465	-11,498
Miscellaneous	104,830	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,832,498**	**2,201,580**	**483,116**
Resources Available:	**4,417,788**	**4,224,709**	**1,824,905**

State of Kansas
County

Logan County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,417,788	4,224,709	1,824,905
Expenditures:			
County Commission	55,584	59,450	61,650
County Clerk	90,512	95,600	99,085
County Treasurer	134,855	125,000	129,700
County Attorney	98,250	102,900	106,500
Register of Deeds	90,467	98,430	101,790
Sheriff	313,304	283,550	360,000
Emergency Preparedness	32,615	37,900	38,980
Unified Court	29,735	36,450	36,450
Courthouse General	412,874	810,000	810,000
Custodian	36,672	42,800	43,800
Landfill	72,103	74,000	90,000
Drug Enforcement Unit	89,172	71,250	0
Election	32,929	39,500	41,100
Appraiser's Cost	172,648	185,050	185,000
Area of Aging	3,500	3,500	3,500
Community Economic Development	21,159	50,000	20,000
Conservation District	25,000	25,000	25,000
County Attorney Scholarships	5,670	0	0
Dispatching Services	94,200	103,640	113,983
Fair Assn	65,750	0	0
Family Shelter	0	3,000	3,000
GIS System & Maintenance	9,400	9,500	9,400
Historical Records	11,000	11,000	11,000
Court Cases	1,931	4,000	2,000
Juvenile Services	500	2,000	2,000
Intellectual Disability	20,000	20,000	12,000
Mental Health	20,930	20,000	19,020
Prisoner Board	29,353	70,000	65,000
Services for the Elderly	17,000	17,000	17,000
Silver Haired Legislature	0	400	400
Solid Waste Recycling Fees	3,101	6,000	6,000
Western KS Child Advocacy Center	6,000	6,000	6,000
Transfers to Reserve Funds	250,000	350,000	326,217
Other	148,445	120,000	188,000
Subtotal	2,394,659	2,882,920	2,933,575
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,394,659**	**2,882,920**	**2,933,575**
Unencumbered Cash Balance Dec 31	2,023,129	1,341,789	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,700,465	2,936,920	2,933,575
		Non-Appropriated Balance	

State of Kansas
County

Total Expenditure/Non-Appr Balance	2,933,575
Tax Required	1,108,670
Delinquent Comp Rate: 0.0%	0
Amount of 2025 Ad Valorem Tax	1,108,670

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	53,970	54,750	56,950
Contractual	22	700	700
Commodities	1,592	4,000	4,000
Capital Outlay	0	0	0
Total	55,584	59,450	61,650
County Clerk			
Salaries	85,635	87,100	90,585
Contractual	2,184	3,500	3,500
Commodities	2,693	5,000	5,000
Capital Outlay	0	0	0
Total	90,512	95,600	99,085
County Treasurer			
Salaries	121,398	117,500	122,200
Contractual	8,464	5,500	5,500
Commodities	1,222	2,000	2,000
Capital Outlay	3,771	0	0
Total	134,855	125,000	129,700
County Attorney			
Salaries	88,113	90,900	94,500
Contractual	6,539	9,000	9,000
Commodities	3,598	3,000	3,000
Capital Outlay	0	0	0
Total	98,250	102,900	106,500
Register of Deeds			
Salaries	82,865	83,930	87,290
Contractual	4,829	8,500	8,500
Commodities	2,773	6,000	6,000
Capital Outlay	0	0	0
Total	90,467	98,430	101,790
Sheriff			
Salaries	219,763	202,450	290,000
Contractual	30,306	57,600	32,000
Commodities	60,687	21,500	38,000
Capital Outlay	2,548	2,000	0
Total	313,304	283,550	360,000
Emergency Preparedness			
Salaries	26,390	26,900	27,980
Contractual	4,464	3,800	3,800
Commodities	1,761	7,200	7,200
Capital Outlay	0	0	0
Total	32,615	37,900	38,980
Unified Court			
Salaries	0	0	0
Contractual	12,707	13,750	14,250
Commodities	6,668	2,200	2,200
Capital Outlay	2,661	8,000	8,000
District Expenses	7,699	12,500	12,000
Total	29,735	36,450	36,450
Total - Page 6b	**845,322**	**839,280**	**934,155**

Logan County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Courthouse General			
Salaries	0	0	0
Contractual	291,426	450,000	450,000
Commodities	79,541	310,000	310,000
Capital Outlay	41,907	50,000	50,000
Total	412,874	810,000	810,000
Custodian			
Salaries	26,716	33,000	34,000
Contractual	1,365	1,500	1,500
Commodities	8,591	8,300	8,300
Capital Outlay	0	0	0
Total	36,672	42,800	43,800
Landfill			
Salaries	26,550	24,000	30,000
Contractual	42,180	40,000	50,000
Commodities	3,373	10,000	10,000
Capital Outlay	0	0	0
Total	72,103	74,000	90,000
Drug Enforcement Unit			
Salaries	57,926	56,250	0
Contractual	0	0	0
Commodities	31,246	15,000	0
Capital Outlay	0	0	0
Total	89,172	71,250	0
Election			
Salaries	10,638	14,500	15,100
Contractual	7,978	7,000	8,000
Commodities	14,313	18,000	18,000
Capital Outlay	0	0	0
Total	32,929	39,500	41,100
Appraiser's Cost			
Salaries	156,659	88,050	160,000
Contractual	9,955	87,000	15,000
Commodities	6,034	10,000	10,000
Capital Outlay	0	0	0
Total	172,648	185,050	185,000
Area of Aging			
Appropriation	3,500	3,500	3,500
Total	3,500	3,500	3,500
Community Economic Development			
Economic Development(match mo + Jayme S	6,159	35,000	5,000
Wild West Foundation	15,000	15,000	15,000
Total	21,159	50,000	20,000
Total - Page 6c	**841,057**	**1,276,100**	**1,193,400**

Logan County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Conservation District			
Appropriation	25,000	25,000	25,000
Total	25,000	25,000	25,000
County Attorney Scholarships			
Appropriation	5,670	0	0
Total	5,670	0	0
Dispatching Services			
Oakley PD	94,200	103,640	113,983
Total	94,200	103,640	113,983
Fair Assn			
Fair Building	25,000	0	0
Fair Maintenance	32,750	0	0
Fair Premiums	8,000	0	0
Total	65,750	0	0
Family Shelter			
OPTIONS	0	3,000	3,000
Total	0	3,000	3,000
GIS System & Maintenance			
Appropriation	9,400	9,500	9,400
Total	9,400	9,500	9,400
Historical Records			
Butterfield Trail Assn.	11,000	11,000	11,000
Total	11,000	11,000	11,000
Court Cases			
Jury Trials	1,931	4,000	2,000
Total	1,931	4,000	2,000
Juvenile Services			
Detention Center	500	1,000	1,000
NWK Juvenile Services Program	0	1,000	1,000
Total	500	2,000	2,000
Intellectual Disability			
DSNWK Inc.	20,000	20,000	12,000
Total	20,000	20,000	12,000
Mental Health			
High Plains Mental Health	20,930	20,000	19,020
Total	20,930	20,000	19,020
Prisoner Board			
Prisoner Board	29,353	70,000	65,000
Total	29,353	70,000	65,000
Services for the Elderly			
Appropriation	17,000	17,000	17,000
Total	17,000	17,000	17,000
Silver Haired Legislature			
Appropriation	0	400	400
Total	0	400	400
Total - Page 6d	**300,734**	**285,540**	**279,803**

Logan County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Solid Waste Recycling Fees			
NWK Regional Recycling Organization	3,101	6,000	6,000
Total	3,101	6,000	6,000
Western KS Child Advocacy Center			
Appropriations	6,000	6,000	6,000
Total	6,000	6,000	6,000
Transfers to Reserve Funds			
Transfer to Capital Improvement	100,000	50,000	50,000
Transfer to Equipment Reserve	150,000	300,000	276,217
Total	250,000	350,000	326,217
Other			
Rawlins County Dentistry	8,000	8,000	8,000
Ambulance Lease	2,400	0	0
County IT	103,416	82,000	150,000
Western Vista ByWay	0	0	0
Prairie Dog Eradication	34,629	30,000	30,000
Total	148,445	120,000	188,000
Total - Page 6e	407,546	482,000	526,217
Total - Page 6b	845,322	839,280	934,155
Total - Page 6c	841,057	1,276,100	1,193,400
Total - Page 6d	300,734	285,540	279,803
Total Detail Expenditures**	**2,394,659**	**2,882,920**	**2,933,575**

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

Logan County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	429,768	107,493	296,413
Receipts:			
Ad Valorem Tax	23,492	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	54	0	0
Motor Vehicle Tax	1,382	1,286	
Recreational Vehicle Tax	0	21	
16/20M Vehicle Tax	0	80	
Commercial Vehicle Tax	0	68	
Watercraft Tax	0	16	
Sales Tax	304,803	295,379	590,758
Escaped Tax	10	0	0
Neighborhood Revitalization Rebate			-6,114
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**329,741**	**296,850**	**584,644**
Resources Available:	**759,509**	**404,343**	**881,057**
Expenditures:			
Principal - 2020 Refunding Bond	640,000	0	0
Interest - 2020 Refunding Bond	12,016	0	0
Transfer to General Fund	0	107,930	0
Series 2025-B	0	0	1,445,275
Cash Reserve (2026 column)	0	0	25,336
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**652,016**	**107,930**	**1,470,611**
Unencumbered Cash Balance Dec 31	107,493	296,413	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	480,880	330,525	1,470,611
		Non-Appropriated Balance	
SeeTab A		Total Expenditure/Non-Appr Balance	1,470,611
		Tax Required	589,554
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	589,554

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,190,437	1,072,366	535,819
Receipts:			
Ad Valorem Tax	625,833	719,334	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,514		
Motor Vehicle Tax	34,316	34,235	39,851
Recreational Vehicle Tax	0	552	669
16/20M Vehicle Tax	0	2,143	2,600
Commercial Vehicle Tax	0	1,805	2,051
Watercraft Tax	0	429	463
Special City & County Highway	297,286	268,611	268,611
State Aid	38,447	0	0
Reimbursements	132,002	50,000	50,000
Escaped Tax	275	0	0
Neighborhood Revitalization Rebate	0	-8,656	-8,121
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,129,673**	**1,068,453**	**356,124**
Resources Available:	**2,320,110**	**2,140,819**	**891,943**
Expenditures:			
Personal Services	384,323	470,000	535,000
Contractual Services	76,673	570,000	575,000
Commodities	402,572	340,000	340,000
Capital Outlay	159,176	0	0
Transfer Out - Special Machinery	175,000	175,000	175,000
Transfer Out - Special Highway	50,000	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,247,744**	**1,605,000**	**1,675,000**
Unencumbered Cash Balance Dec 31	1,072,366	535,819	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,593,000	1,605,000	1,675,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,675,000
		Tax Required	783,057
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	783,057

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	326,933	342,844	184,225
Receipts:			
Ad Valorem Tax	163,039	171,232	xxxxxxxxxxxxxxxxxx
Delinquent Tax	400	0	0
Motor Vehicle Tax	9,866	8,924	9,486
Recreational Vehicle Tax	0	144	159
16/20 M Vehicle Tax	0	559	619
Commercial Vehicle Tax	0	471	488
Watercraft Tax	0	112	110
Federal Aid	26,172	0	0
State Aid	13,292	0	0
Grants and Reimbursements	177,048	50,000	50,000
Escaped Tax	72	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-2,061	-1,917
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**389,889**	**229,381**	**58,945**
Resources Available:	**716,822**	**572,225**	**243,170**
Expenditures:			
Personal Services	235,348	230,000	262,000
Contractual Services	28,077	22,500	22,000
Commodities	14,631	32,500	22,000
Capital Outlay	95,922	0	0
Medical Supplies	0	103,000	122,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**373,978**	**388,000**	**428,000**
Unencumbered Cash Balance Dec 31	342,844	184,225	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	374,800	388,000	428,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	428,000
		Tax Required	184,830
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	184,830

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	156,617	218,510	108,136
Receipts:			
Ad Valorem Tax	126,351	83,105	xxxxxxxxxxxxxxxxxx
Delinquent Tax	228	0	0
Motor Vehicle Tax	5,759	6,924	4,604
Recreational Vehicle Tax	0	112	77
16/20 M Vehicle Tax	0	433	300
Commercial Vehicle Tax	0	365	237
Watercraft Tax	0	87	53
Chemical Sales	116,585	80,000	80,000
Escaped Tax	56		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-1,000	-771
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**248,979**	**170,026**	**84,500**
Resources Available:	**405,596**	**388,536**	**192,636**
Expenditures:			
Personal Services	64,160	64,400	66,980
Contractual Services	17,898	20,000	20,000
Commodities	105,028	196,000	180,000
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**187,086**	**280,400**	**266,980**
Unencumbered Cash Balance Dec 31	218,510	108,136	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	278,590	280,400	266,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	266,980
		Tax Required	74,344
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	74,344

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,900	1,743	1,743
Receipts:			
Ad Valorem Tax	382,654	380,672	xxxxxxxxxxxxxxxxxx
Delinquent Tax	446		
Motor Vehicle Tax	6,575	20,900	21,089
Recreational Vehicle Tax	0	337	354
16/20 M Vehicle Tax	0	1,308	1,376
Commercial Vehicle Tax	0	1,102	1,085
Watercraft Tax	0	262	245
Escaped Tax	168	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-4,581	-3,921
Miscellaneous	0	0	10,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**389,843**	**400,000**	**30,228**
Resources Available:	**401,743**	**401,743**	**31,971**
Expenditures:			
Appropriations	400,000	400,000	400,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	10,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**400,000**	**400,000**	**410,000**
Unencumbered Cash Balance Dec 31	1,743	1,743	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	400,000	400,000	410,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	410,000
		Tax Required	378,029
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	378,029

Adopted Budget

Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,240	83,547	83,547
Receipts:			
Ad Valorem Tax	1,133,577	1,318,190	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,465	0	0
Motor Vehicle Tax	59,901	62,069	73,028
Recreational Vehicle Tax	0	1,001	1,226
16/20 M Vehicle Tax	0	3,885	4,764
Commercial Vehicle Tax	0	3,273	3,758
Watercraft Tax	0	777	848
Escaped Tax	498	0	0
Neighborhood Revitalization Rebate	0	-15,863	-12,794
Miscellaneous	2,730	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,199,171**	**1,373,332**	**70,830**
Resources Available:	**1,226,411**	**1,456,879**	**154,377**
Expenditures:			
Social Security	145,166	150,000	152,000
KPERS	164,407	226,332	234,000
Unemployment	1,524	12,000	12,000
Medical and Other Insurance	771,171	910,000	910,000
Workers Compensation	60,596	75,000	80,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,142,864**	**1,373,332**	**1,388,000**
Unencumbered Cash Balance Dec 31	83,547	83,547	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,317,000	1,373,332	1,388,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,388,000
		Tax Required	1,233,623
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,233,623

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	281,402	294,459	150,088
Receipts:			
Ad Valorem Tax	241,509	233,333	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	464	0	0
Motor Vehicle Tax	11,161	13,204	12,927
Recreational Vehicle Tax	0	213	217
16/20 M Vehicle Tax	0	826	843
Commercial Vehicle Tax	0	696	665
Watercraft Tax	0	165	150
Collections	216,277	90,000	90,000
State Aid	200,000	0	0
Escaped Tax	106	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-2,808	-1,804
Miscellaneous	80	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**669,597**	**335,629**	**102,998**
Resources Available:	**950,999**	**630,088**	**253,086**
Expenditures:			
Personal Services	297,878	310,000	317,000
Contractual Services	59,782	45,000	60,000
Commodities	64,546	45,000	50,000
Capital Outlay	234,334	80,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**656,540**	**480,000**	**427,000**
Unencumbered Cash Balance Dec 31	294,459	150,088	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	480,000	480,000	427,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	427,000
		Tax Required	173,914
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	173,914

"See Tab A" note: a budget credit of $200,000 was available and used for 2024.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,251	61,364	66,028
Receipts:			
Private Club Liquor Tax	10,669	10,664	10,664
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,669**	**10,664**	**10,664**
Resources Available:	**64,920**	**72,028**	**76,692**
Expenditures:			
Contractual Services	3,556	6,000	6,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,556**	**6,000**	**6,000**
Unencumbered Cash Balance Dec 31	61,364	66,028	70,692
2024/2025/2026 Budget Authority Amount:	63,616	6,000	6,000

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	171,391	135,591	135,591
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**171,391**	**135,591**	**135,591**
Expenditures:			
Capital Outlay	35,800	0	135,591
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**35,800**	**0**	**135,591**
Unencumbered Cash Balance Dec 31	135,591	135,591	0
2024/2025/2026 Budget Authority Amount:	171,391	171,391	135,591

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prairie Dog**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	171,365	173,857	140,857
Receipts:			
Reimbursements	36,509	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,509**	**30,000**	**30,000**
Resources Available:	**207,874**	**203,857**	**170,857**
Expenditures:			
Personal Services	1,110	1,500	1,500
Contractual Services	144	1,500	1,500
Commodities	32,763	60,000	60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**34,017**	**63,000**	**63,000**
Unencumbered Cash Balance Dec 31	173,857	140,857	107,857
2024/2025/2026 Budget Authority Amount:	68,000	63,000	63,000

Adopted Budget

Opioid	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,252	10,461	20,561
Receipts:			
State Aid	5,150	10,000	10,000
Interest Income	59	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,209**	**10,100**	**10,100**
Resources Available:	**10,461**	**20,561**	**30,661**
Expenditures:			
Appropriations	0	0	30,661
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**30,661**
Unencumbered Cash Balance Dec 31	10,461	20,561	0
2024/2025/2026 Budget Authority Amount:	0	0	30,661

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

NON-BUDGETED FUNDS (A)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery		Special Highway Improvemer		Equipment Reserve		Register of Deeds Technolog		Clerk Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	338,763	Cash Balance Ja	893,625	Cash Balance Ja	1,289,802	Cash Balance Ja	27,833	Cash Balance Ja	9,394	2,559,417
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	175,000	Transfers In	50,000	Transfers In	150,000	Collections	6,490	Collections	1,758	
				Federal Aid	6,600					
Total Receipts	175,000	Total Receipts	50,000	Total Receipts	156,600	Total Receipts	6,490	Total Receipts	1,758	389,848
Resources Availa	513,763	Resources Availa	943,625	Resources Availa	1,446,402	Resources Availa	34,323	Resources Availa	11,152	2,949,265
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	15,700	Capital Outlay	0	Capital Outlay	960,665	Capital Outlay	6,901	Commodities	762	
Total Expenditure	15,700	Total Expenditure	0	Total Expenditure	960,665	Total Expenditure	6,901	Total Expenditure	762	984,028
Cash Balance De	498,063	Cash Balance De	943,625	Cash Balance De	485,737	Cash Balance De	27,422	Cash Balance De	10,390	**1,965,237** **
										1,965,237 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Treasurer Technology		Multi-County Health		Capital Improvement Fund		Health ELC Grant		Oil & Gas Depletion Trust		
Unencumbered Cash Balance Ja	10,462	Unencumbered Cash Balance Ja	16,357	Unencumbered Cash Balance Ja	1,791,985	Unencumbered Cash Balance Ja	24,455	Unencumbered Cash Balance Ja	937,852	Total 2,781,111
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	1,623	Collections	0	Transfers In	100,000			Interest on Invest	45,915	
Total Receipts	1,623	Total Receipts	0	Total Receipts	100,000	Total Receipts	0	Total Receipts	45,915	147,538
Resources Availa	12,085	Resources Availa	16,357	Resources Availa	1,891,985	Resources Availa	24,455	Resources Availa	983,767	2,928,649
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	6,660	Capital Outlay	200,000					
Total Expenditure	0	Total Expenditure	6,660	Total Expenditure	200,000	Total Expenditure	0	Total Expenditure	0	206,660
Cash Balance De	12,085	Cash Balance De	9,697	Cash Balance De	1,691,985	Cash Balance De	24,455	Cash Balance De	983,767	**2,721,989** **
										2,721,989 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

NON-BUDGETED FUNDS (C)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Prosecuting Attorney Training		Special Motor Vehicle		Manor Capital Outlay Fund						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	1,231	Cash Balance Ja	0	Cash Balance Ja	142,348	Cash Balance Jan 1		Cash Balance Jan 1		143,579
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	533	Collections	30,730							
Total Receipts	533	Total Receipts	30,730	Total Receipts	0	Total Receipts	0	Total Receipts	0	31,263
Resources Availa	1,764	Resources Availa	30,730	Resources Availa	142,348	Resources Availa	0	Resources Availa	0	174,842
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	440	Personal Service	15,085							
		Contractual Serv	2,169							
		Commodities	10,898							
		Capital Outlay	452							
		Transfers Out	2,126							
Total Expenditure	440	Total Expenditure	30,730	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	31,170
Cash Balance De	1,324	Cash Balance De	0	Cash Balance De	142,348	Cash Balance De	0	Cash Balance De	0	**143,672** **
										143,672 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,097,172	16.750	11,498
Bond & Interest	583,440	8.907	6,114
Road & Bridge	774,936	11.830	8,121
County Health	182,913	2.792	1,917
Noxious Weed	73,573	1.123	771
Hospital Maintenance	374,108	5.711	3,921
Employee Benefits	1,220,829	18.637	12,794
Ambulance	172,110	2.627	1,804
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	4,479,081	68.379	46,940

2025 July 1 Valuation: 65,503,981

Valuation Factor: 65,503.981

Neighborhood Revitalization Subj to Rebate: 686,468

Neighborhood Revitalization factor: 686.468

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

Logan County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Logan County

will meet on September 15, 2025 at 9:00 a.m. at Logan County Commissioners Room 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 Logan County Clerk's Office 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 for 2024		Current Year Estimate for 2025		Proposed Budget Year for 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	2,394,659	24.095	2,882,920	24.016	2,933,575	1,108,670	16.925
Bond & Interest	652,016	0.342	107,930		1,476,725	589,554	9.000
Road & Bridge	1,247,744	9.114	1,605,000	10.680	1,675,000	783,057	11.954
County Health	373,978	2.376	388,000	2.542	431,000	187,861	2.868
Noxious Weed	187,086	1.843	280,400	1.234	267,600	74,971	1.145
Hospital Maintenance	400,000	5.564	400,000	5.652	410,000	378,029	5.771
Employee Benefits	1,142,864	16.523	1,373,332	19.571	1,388,000	1,233,623	18.833
Ambulance	656,540	3.515	480,000	3.464	430,000	176,945	2.701
Special Alcohol and Drug	3,556		6,000		6,000		
Noxious Weed Capital Outla	35,800				135,591		
Prairie Dog	34,017		63,000		63,000		
Opioid	0		0		30,661		
Non-Budgeted Funds-A	984,028						
Non-Budgeted Funds-B	206,660						
Non-Budgeted Funds-C	31,170						
Totals	8,350,118	63.372	7,586,582	67.159	9,247,152	4,532,710	69.197
						Revenue Neutral Rate **	*69.057*
Less: Transfers	477,126		682,930		545,000		
Net Expenditure	7,872,992		6,903,652		8,702,152		
Total Tax Levied	4,520,295		4,523,442		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	71,330,217		67,355,107		65,503,981		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	945,000	640,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	945,000	640,000	0

*Tax rates are expressed in mills

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

Crystal Rucker
County Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Logan County **HEREBY NOTIFIES THE LOGAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 69.197

Our proposed ad valorem tax (dollar amount) is 4,532,710

The date of our hearing is: Sept. 15, 2025

The time of our hearing is: 9:00 am

The location of our hearing is: Lg Co Courthouse, 710 W. 2nd St.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand on July 18th, 2025.

Crystal Rucker

Officer of Governing Body

COUNTY CLERK SEAL LOGAN COUNTY KANSAS

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 25-12

A RESOLUTION OF Logan COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2026;

WHEREAS, the Logan County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Logan County Clerk provided notice of the hearing on the Revenue Neutral Rate on Sept. 3, 2025; and

WHEREAS, the Revenue Neutral Rate for tax year 2026 for Logan County was calculated as 69.057 mills by the County Clerk; and

WHEREAS, the budget proposed by the Logan County Board of County Commissioners for tax year 2026 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Logan County Board of County Commissioners held a hearing on Sept. 16, 2025 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Logan County Board of County Commissioners having heard testimony, have determined that it is in the best interests of Logan County to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE Logan COUNTY BOARD OF COUNTY COMMISSIONERS:

Logan County shall levy a property tax rate exceeding the Revenue Neutral Rate of 69.095 mills for Tax Year 2026.

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 Logan County Board of County Commissioners.

ADOPTED this 15th day of September, 2025

Chairman, Board of County Commisioners

Attested: Crystal Rucker

County Clerk

COUNTY COMMISSIONERS COUNTY SEAL LOGAN COUNTY, KANSAS

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 3rd day of Sept., 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	$ 246.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 246.00

Winfield
(Signed)

Witness my hand this 4th day of September 20 25

SUBSCRIBED and SWORN to before me this 4th day of September, 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

State of Kansas
County

Logan County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Logan County

will meet on September 15, 2025 at 9:00 a.m. at Logan County Commissioners Room 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 Logan County Clerk's Office 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 for 2024		Current Year Estimate for 2025		Proposed Budget Year for 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	2,394,659	24.095	2,882,920	24.016	2,933,575	1,108,670	16.925
Bond & Interest	652,016	0.342	107,930		1,476,725	589,554	9.000
Road & Bridge	1,247,744	9.114	1,605,000	10.680	1,675,000	783,057	11.954
County Health	373,978	2.376	388,000	2.542	431,000	187,861	2.868
Noxious Weed	187,086	1.843	280,400	1.234	267,600	74,971	1.145
Hospital Maintenance	400,000	5.564	400,000	5.652	410,000	378,029	5.771
Employee Benefits	1,142,864	16.523	1,373,332	19.571	1,388,000	1,233,623	18.833
Ambulance	656,540	3.515	480,000	3.464	430,000	176,945	2.701
Special Alcohol and Drug	3,556		6,000		6,000		
Noxious Weed Capital Outla	35,800				135,591		
Prairie Dog	34,017		63,000		63,000		
Opioid	0		0		30,661		
Non-Budgeted Funds-A	984,028						
Non-Budgeted Funds-B	206,660						
Non-Budgeted Funds-C	31,170						
Totals	8,350,118	63.372	7,586,582	67.159	9,247,152	4,532,710	69.197
						Revenue Neutral Rate **	*69.057*
Less: Transfers	477,126		682,930		545,000		
Net Expenditure	7,872,992		6,903,652		8,702,152		
Total Tax Levied	4,520,295		4,523,442		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	71,330,217		67,355,107		65,503,981		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	945,000	640,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	945,000	640,000	0

*Tax rates are expressed in mills

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

Crystal Rucker
County Clerk

State of Kansas
County Special District

Logan County Rural Fire District #1 2026

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimated Tax Rate*	*Revenue Neutral Rate**
Fire District #1	150,362	1.429	165,000	1.462	165,000	130,052	77,343,454	1.681	1.537
Special Machinery	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			
0	0		0		0	0			

*Tax rates are expressed in mills

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

Crystal Rucker
Clerk

SEAL

(First published in The Oakley Graphic on September 3, 2025.)

Roll Call Vote

A Roll Call Vote of the Logan County
(Governing Body)
To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/15/25
(Date)

Resolution No. 25-12

Governing Body Member	Yes	No	No Vote
Cody Younkin	✓		
Tom Johnson	✓		
Brett Ayers	✓		
TOTAL	3	0	0

Certified: Crystal Zuch

COUNTY CLERK SEAL LOGAN COUNTY KANSAS