State of Kansas
County Special District

Logan County Rural Fire District #1

2026

CERTIFICATE (2)

Table of Contents:			2026 Adopted Budget					
					County Clerk's Use Only			
Special District/Fund	K.S.A.	Page No.	Expenditures	Amount of 2025 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	Revenue Neutral Rate	Does budget require a resolution to exceed RNR?
Fire District #1	19-3601	17	165,000	130,052			1.537	YES
Special Machinery	19-3612c	18	0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES
			0	0				YES

Attest: Sept. 15th 2025

Crystal Rucker
County Clerk

State of Kansas
County Special District

Logan County Rural Fire District #1

2026

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimted 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

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Logan County Rural Fire District #1
Special District Name: Fire District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	71,392	73,230	31,663
Ad Valorem Tax	124,453	118,948	xxxxxxxxxxxxxxxxx
Delinquent Tax	192	0	0
Motor Vehicle Tax	3,137	3,581	3,676
Recreational Vehicle Tax	0	62	76
16/20M Vehicle Tax	0	652	600
Commercial Vehicle Tax	0	449	242
Watercraft Tax	0	40	40
NRP	0	(299)	(1,349)
Escaped Tax	41	0	0
Sale of Equipment	19,838	0	0
Miscellaneous	4,539	0	0
Interest on Idle Funds			
Total Receipts	**152,200**	**123,433**	**3,285**
Resources Available:	**223,592**	**196,663**	**34,948**
Expenditures:			
Personal Services	65,086	55,000	55,000
Contractual Services	5,391	30,000	30,000
Commodities	43,275	35,000	35,000
Capital Outlay	16,610	25,000	25,000
Transfers Out	20,000	20,000	20,000
Cash Reserve (2026 column)			
Total Expenditures	**150,362**	**165,000**	**165,000**
Unencumbered Cash Balance, Dec 31	73,230	31,663	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	165,000
		Tax Required	130,052
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	130,052

CPA summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	118,948	3,676	76	600	242	40
Total	118,948	3,676	76	600	242	40

County Treas MVT Estimate	3,676				
County Treas RVT Estimate		76			
County Treas 16/20M Estimate			600		
County Treas Commercial Vehicle Tax Estimate				242	
County Treas Watercraft Tax Estimate					40

MVT Factor	0.03090				
RVT Factor		0.00064			
16/20M Factor			0.00504		
Commercial Vehicle Factor				0.00203	
Watercraft Factor					0.00034

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

	Comp 1	Comp 2	Comp 3	Comp 4	Comp 5	Comp 6	Comp 7
Ad Valorem Tax Amt for 2025:	118,948						
MVT Allocation	3,676						
RVT Allocation	76						
16/20M Allocation	600						
Commercial Veh Allocation	242						
Watercraft Allocation	40						

Logan County Rural Fire District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire District #1 Special										
Unencumbered Cash Balance Jar	413,850	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 413,850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	20,000									
Total Receipts	20,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	20,000
Resources Availal	433,850	Resources Availal	0	Resources Availal	0	Resources Availal	0	Resources Availal	0	433,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0									
Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	0
Cash Balance De	433,850	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	433,850 **
										433,850 **

** Note: These two block figures should agree.

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

RESOLUTION NO. 25-13

A RESOLUTION OF THE RURAL FIRE DISTRICT #1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Rural Fire District #1 was calculated as 1.537 mills by the Logan County Clerk and

WHEREAS, the Governing Body has a budget that requires exceeding the RNR. A hearing was held on September 15, 2025, allowing all interested taxpayers an opportunity to give testimony. After hearing the testimony, the Governing Body still finds it necessary to exceed the RNR.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF RURAL FIRE DISTRICT #1:

Rural Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.681 mills.

This resolution is effective immediately upon its adoption.

ADOPTED this 15th day of September 2025.

COUNTY COMMISSIONERS COUNTY SEAL LOGAN COUNTY, KANSAS

LOGAN COUNTY RURAL FIRE DISTRICT #1

Cody Younkin, Chairman

Tom Johnson, Member

ATTEST:

Crystal Rucker, County Clerk

Brett Ayers, Member

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

Winnie

(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 Estimted Tax Rate*	*Revenue Neutral Rate**
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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 Rural Fire Dist #1
(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. 25-13

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

Certified: Crystal Rucker

COUNTY CLERK SEAL LOGAN COUNTY KANSAS