2026

CERTIFICATE

To the Clerk of Rawlins, State of Kansas
We, the undersigned, officers of
Ludell
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	5	2,825	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Cemetery	80-932	6	1,850	1,897	1.281
Township Hall	80-115	6	5,975	5,035	3.398
Special Machinery					
Totals		xxxxxx	10,650	6,931	4.679
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			1,481,919
Rate Hearing Notice		8			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.901
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Renee Sagel
Rawlins County Deputy County Clerk
Address:
607 Main Street, Suite C
Atwood, Kansas 67730
Email:
rsagel@rawlinscounty.org

Attest: Sept. 22nd, 2025
Renee Sagel
Dep. County Clerk

DEPUTY CLERK OF RAWLINS COUNTY SEAL KANSAS

Nesta Sawyer treasurer
trustee
clerk

Governing Body

Special Road Election held for Mills for years.
First levy in

CPA Summary

Ludell
Rawlins

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	0	0	0	0	0	0
Cemetery	129	11	0	1	0	0
Township Hall	2,684	226	3	24	0	3
	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	2,813	237	3	25	0	3

County Treas Motor Vehicle Estimate 237

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 26

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3

MVT Factor 0.08418

RVT Factor 0.00108

16/20M Factor 0.00910

Comm Veh Factor 0.00000

Watercraft Factor 0.00096

2026

Ludell

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	-	-	-	
General	Township Hall	295	335		KSA 80-1406b
	Total	295	335	0	
	Adjustments*				
	Adjusted Totals	295	335	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Ludell
Rawlins

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.

Ludell 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	6,277	4,662	3,021
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	938	1,159	551
Interest on Idle Funds	246		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,184**	**1,159**	**551**
Resources Available:	**7,461**	**5,821**	**3,572**
Expenditures:			
General	1,221	250	275
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance	448	1,200	1,500
Insurance	820	1,000	1,000
Bank Fee	15	15	50
Transfer to Township Hall	295	335	
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	**2,799**	**2,800**	**2,825**
Unencumbered Cash Balance Dec 31	4,662	3,021	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,800	2,800	2,825
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,825
		Tax Required	0
	Delinquent Comp Rate:	3.5%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Ludell 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	3,315	1,362	5
Receipts:			
Ad Valorem Tax	278	129	xxxxxxxxxxxxxx
Delinquent Tax	13	2	
Motor Vehicle Tax	94	31	11
Recreational Vehicle Tax	1	0	0
16/20 M Vehicle Tax	10	3	1
Commercial Vehicle Tax		0	0
Watercraft Tax	1	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**397**	**165**	**12**
Resources Available:	**3,712**	**1,527**	**17**
Expenditures:			
Mowing/Spraying	450	1,480	1,850
Fees	21	42	
Reimburse Township Hall for Maint.	1,879		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**2,350**	**1,522**	**1,850**
Unencumbered Cash Balance Dec 31	1,362	5	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,350	1,850	1,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,850
		Tax Required	1,833
	Delinquent Comp Rate:	3.5%	64
		Amount of 2025 Ad Valorem Tax	1,897

Adopted Budget

Township Hall	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	2,679	1,184	854
Receipts:			
Ad Valorem Tax	2,506	2,684	xxxxxxxxxxxxxx
Delinquent Tax	34	15	
Motor Vehicle Tax	217	280	226
Recreational Vehicle Tax	2	4	3
16/20M Vehicle Tax	19	23	24
Commercial Vehicle Tax	0	2	0
Watercraft Tax	2	2	3
Rent	900		
Transfer from General	295	335	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,975**	**3,345**	**256**
Resources Available:	**6,654**	**4,529**	**1,110**
Expenditures:			
Insurance			
Hall Maintenance	2,804	1,275	1,275
Mowing/Spraying	1,893	650	1,700
Utilities	2,652	1,750	3,000
Reimbursement from Cemetery for Maint.	-1,879		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,470**	**3,675**	**5,975**
Unencumbered Cash Balance Dec 31	1,184	854	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,676	3,675	5,975
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	5,975
		Tax Required	4,865
	Delinquent Comp Rate:	3.5%	170
		Amount of 2025 Ad Valorem Tax	5,035

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Ludell
Rawlins
will meet on August 5th, 2025 at 5:30 pm at Ludell Schoolhouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Rawlins 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 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	2,799		2,800		2,825		
Debt Service							
Library							
Road							
Cemetery	2,350	0.179	1,522	0.086	1,850	1,897	1.281
Township Hall	5,470	1.614	3,675	1.769	5,975	5,035	3.401
Special Machinery							
Totals	10,619	1.793	7,997	1.855	10,650	6,931	4.682
						*Revenue Neutral Rate***	*1.901*
Less: Transfers	295		335		0		
Net Expenditure	10,324		7,662		10,650		
Total Tax Levied	2,815		2,813		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	1,570,340		1,517,341		1,480,213		
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*

Ludell Township
Governing Body

Affidavit of Publication
STATE OF KANSAS, RAWLINS COUNTY
Amy J. Mosley
being first duly sworn, deposes and says:
She is Advertising Manager
of the Rawlins County Square Deal, a weekly newspaper published in the state of Kansas and of general circulation in Rawlins County, Kansas, and that said newspaper is not a trade, religious nor fraternal publication.

The newspaper is a weekly newspaper published at least weekly 5(times a year, has been so published continuously and uninterruptedly in the county and state for a period of more than one year prior to the first publication of the notice and has been admitted to the post offic of Atwood in Rawlins County as second-class matter.

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

for 1 consecutive weeks, the first publication

being made on the 24 day of July, 2025 with subsequent publications being made on the following dates:

_____, 2025

_____, 2025

_____, 2025

Amy J. Mosl

Subscribed and sworn to before me this 25 day of July, 2025.

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: $ 177.12

•PUBLIC NOTICE•

Published in The Rawlins County Square Deal on Thursday, July 24, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Ludell
Rawlins
will meet on August 26th, 2025 at 5:30 pm at Ludell Schoolhouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Rawlins County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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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	2,799		2,800		2,825		
Debt Service							
Library							
Road							
Cemetery	2,350	0.179	1,522	0.086	1,850	1,897	1.281
Township Hall	5,470	1.614	3,675	1.769	5,975	5,035	3.401
Special Machinery							
Totals	10,619	1.793	7,997	1.855	10,650	6,931	4.682
						*Revenue Neutral Rate***	1.907
Less: Transfers	295		335		0		
Net Expenditure	10,324		7,662		10,650		
Total Tax Levied	2,815		2,813		xxxxxxxxxxxxx		
Assessed Valuation: Township	1,570,340		1,517,341		1,480,213		
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

Ludell Township
Governing Body

Resolution No.2025-01

A RESOLUTION OF THE LUDELL TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Ludell Township was calculated as 1.901 mills by the Rawlins County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Ludell Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 5th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Ludell Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LUDELL TOWNSHIP:

The Ludell Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.682 mills.

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 Governing Body.

ADOPTED this 5th day of August 2025 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Ludell Township Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 5th, 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Misty Samson	✓		
Jeff Samson	✓		
Heather Withington	✓		
TOTAL			

Certified: Misty Samson