CERTIFICATE

State of Kansas
County

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	2,844,100	1,902,258	26.295
Debt Service	10-113	7	406,065	22,138	.307
Road & Bridge	68-5,101	8	1,575,000	581,702	8.059
County Health	65-204	9	361,300	167,888	2.326
Noxious Weed	2-1318	9	280,800	100,883	1.398
Hospital Maintenance	19-4606	10	400,000	91,990	1.275
Employee Benefits	12-16, 102	10	1,085,000	1,029,824	14.268
Ambulance		11	435,000	202,830	2.810
Special Alcohol and Drug		12	51,262		
Noxious Weed Capital Outlay		12	146,391		
Prairie Dog		13	73,700		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals		xxxxxx	7,658,618	4,099,513	56.798
Budget Hearing Notice		19			County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		19			72,178,823
Combined Rate and Budget Hearing 2					
RNR Hearing Notice		18			Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		19			

Revenue Neutral Rate: 55.849

Assisted by:
AdamsBrown, LLC
Address:
PO Drawer J
Great Bend, KS 67530
Email:
mromee@adamsbrowncpa.com

Attest: Sept. 6 2022
Crystal Rucker
County Clerk

Governing Body

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

State of Kansas
County Special District

Logan County Rural Fire District #1

2023

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire District #1	205,948	2.445	172,000	1.644	156,000	133,967	89,154,304	1.503	1.563
Special Machinery	0		0		0	0			
Totals	205,948	2	172,000	2	156,000	133,967	89,154,304		

1.503

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

Crystal Rucker
Clerk

Logan County

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,759,407	93,486	1,777	6,177	0	0
Debt Service	43,212	2,296	44	152	0	0
Road & Bridge	614,199	32,635	620	2,157	0	0
County Health	166,992	8,873	169	586	0	0
Noxious Weed	54,740	2,909	55	192	0	0
Hospital Maintenance	402,362	21,379	406	1,413	0	0
Employee Benefits	859,939	45,692	869	3,019	0	0
Ambulance	129,735	6,893	131	456	0	0
TOTAL	**4,030,586**	**214,163**	**4,071**	**14,152**	**0**	**0**

County Treas Motor Vehicle Estimate 214,163

County Treas Recreational Vehicle Estimate 4,071

County Treas 16/20M Vehicle Estimate 14,152

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.05313

Recreational Vehicle Factor 0.00101

16/20M Vehicle Factor 0.00351

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Equipment Reserve Fund	200,000	100,000	250,000	K.S.A. 19-119
General Fund	Capital Improvement Fund	300,000	300,000	250,000	K.S.A. 19-120
Road and Bridge Fund	Special Highway Improvement Fund	100,000	80,000	50,000	K.S.A. 68-141g
Road and Bridge Fund	Special Machinery Fund	100,000	175,000	200,000	K.S.A. 68-141g
Special Motor Vehicle	General Fund	1,881	-	-	K.S.A. 8-145
	Total	**701,881**	**655,000**	**750,000**	
	Adjustments*				
	Adjusted Totals	**701,881**	**655,000**	**750,000**	

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

Logan County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020 Refunding Bonds	6/4/2020	9/1/2025	1.70	1,520,000	1,520,000	3/1 & 9/1	9/1	21,080	295,000	16,065	305,000
Total G.O. Bonds					**1,520,000**			**21,080**	**295,000**	**16,065**	**305,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**1,520,000**			**21,080**	**295,000**	**16,065**	**305,000**

No assurance is provided. Substantially all disclosures omitted.

Logan County

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, 2022	Payments Due 2022	Payments Due 2023
None							
				Totals	**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

Logan County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,724,762	1,297,108	670,482
Receipts:			
Ad Valorem Tax	1,529,883	1,724,219	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,675	0	0
Motor Vehicle Tax	84,979	79,807	93,486
Recreational Vehicle Tax	0	1,290	1,777
16/20M Vehicle Tax	0	5,442	6,177
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	10,132	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Intangibles	28,793	10,000	12,000
Local Sales Tax	247,834	125,000	125,000
Federal Aid	11,894	0	0
County Offices	69,725	35,000	35,000
Antique Motor Vehicle Registration Fees	1,815	0	0
Interest on Taxes	20,928	5,000	5,000
Rents and Leases	5,187	1,200	1,200
Transfers In	1,881	0	0
Interest on Idle Funds	13,531	13,000	13,000
Other Income	140,660	0	0
Neighborhood Revitalization Rebate		-9,985	-21,280
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**2,169,917**	**1,989,973**	**271,360**
Resources Available:	**3,894,679**	**3,287,081**	**941,842**

Logan County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,894,679	3,287,081	941,842
Expenditures:			
County Commission	48,928	54,915	56,800
County Clerk	81,475	86,650	89,800
County Treasurer	118,379	119,700	122,500
County Attorney	94,471	98,600	97,100
Register of Deeds	83,322	88,840	91,900
Sheriff	216,429	229,000	241,000
Emergency Preparedness	32,425	34,600	35,900
Unified Court	16,086	32,350	35,050
Courthouse General	562,635	740,450	790,000
Custodian	29,978	40,000	43,000
Landfill	73,629	41,200	54,000
Drug Enforcement Unit	67,296	68,000	68,000
Election	14,521	37,000	38,400
Appraiser's Cost	130,860	130,600	132,000
Area of Aging	3,500	3,500	3,500
Community Economic Development	43,323	49,430	50,000
Conservation District	25,000	25,000	25,000
County Attorney Scholarships	0	0	0
Dispatching Services	70,774	77,864	85,650
Fair Assn	65,750	0	0
Family Shelter	2,500	2,500	2,500
GIS System & Maintenance	14,819	18,000	18,000
Historical Records	10,000	11,000	11,000
Court Cases	1,746	6,000	5,000
Juvenile Services	3,750	2,000	2,000
Intellectual Disability	28,000	28,000	28,000
Mental Health	20,900	20,100	20,700
Manor Operation & Maintenance	160,000	0	0
Prisoner Board	27,501	56,000	60,000
Services for the Elderly	17,000	17,000	17,000
Silver Haired Legislature	0	300	300
Solid Waste Recycling Fees	2,334	5,000	6,000
Western KS Child Advocacy Center	5,000	5,000	6,000
Transfer to Reserve Fund	500,000	400,000	500,000
Other	25,240	88,000	108,000
Subtotal	2,597,571	2,616,599	2,844,100
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**2,597,571**	**2,616,599**	**2,844,100**
Unencumbered Cash Balance Dec 31	1,297,108	670,482	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,758,494	2,716,599	2,844,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,844,100
		Tax Required	1,902,258
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,902,258

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2023

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commission			
Personal Services	48,400	49,215	51,100
Contractual	0	700	700
Commodities	528	5,000	5,000
Total	**48,928**	**54,915**	**56,800**
County Clerk			
Personal Services	76,787	78,150	81,300
Contractual	2,903	3,500	3,500
Commodities	1,785	5,000	5,000
Total	**81,475**	**86,650**	**89,800**
County Treasurer			
Personal Services	104,872	111,200	115,000
Contractual	9,102	5,500	5,500
Commodities	1,294	2,000	2,000
Capital Outlay	3,111	1,000	0
Total	**118,379**	**119,700**	**122,500**
County Attorney			
Personal Services	83,280	81,600	84,100
Contractual	8,624	10,000	10,000
Commodities	2,567	3,000	3,000
Capital Outlay		4,000	0
Total	**94,471**	**98,600**	**97,100**
Register of Deeds			
Personal Services	75,037	75,340	78,400
Contractual	3,140	8,500	8,500
Commodities	5,145	5,000	5,000
Capital Outlay	0	0	0
Total	**83,322**	**88,840**	**91,900**
Sheriff			
Personal Services	164,266	183,000	190,000
Contractual	23,633	23,000	24,000
Commodities	28,530	23,000	27,000
Total	**216,429**	**229,000**	**241,000**
Emergency Preparedness			
Personal Services	23,682	24,200	25,100
Contractual	4,787	3,800	3,800
Commodities	3,956	6,600	7,000
Total	**32,425**	**34,600**	**35,900**
Unified Court			
Contractual	7,309	12,650	13,650
Commodities	3,313	2,000	2,200
Capital Outlay		7,500	8,000
District Expenses	5,464	10,200	11,200
Total	**16,086**	**32,350**	**35,050**
Total - Page 6b	**691,515**	**744,655**	**770,050**

Logan County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Courthouse General			
Personal Services	2,400	0	0
Contractual	483,796	415,750	440,000
Commodities	41,695	180,000	200,000
Capital Outlay	34,744	144,700	150,000
Total	**562,635**	**740,450**	**790,000**
Custodian			
Personal Services	19,034	30,000	33,000
Contractual	3,245	1,500	1,500
Commodities	7,699	8,500	8,500
Total	**29,978**	**40,000**	**43,000**
Landfill			
Personal Services	14,646	13,700	14,000
Contractual	22,285	25,000	30,000
Commodities	36,698	2,500	10,000
Total	**73,629**	**41,200**	**54,000**
Drug Enforcement Unit			
Personal Services	50,241	52,000	53,000
Commodities	17,055	16,000	15,000
Total	**67,296**	**68,000**	**68,000**
Election			
Personal Services	6,548	13,000	13,400
Contractual	5,794	6,000	7,000
Commodities	2,179	18,000	18,000
Total	**14,521**	**37,000**	**38,400**
Appraiser's Cost			
Personal Services	70,367	71,600	74,000
Contractual	52,716	49,000	49,000
Commodities	7,777	10,000	9,000
Total	**130,860**	**130,600**	**132,000**
Total - Page 6c	**878,919**	**1,057,250**	**1,125,400**

Logan County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
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	28,323	34,430	35,000
Wild West Foundation	15,000	15,000	15,000
Total	**43,323**	**49,430**	**50,000**
Conservation District			
Appropriation	25,000	25,000	25,000
Total	**25,000**	**25,000**	**25,000**
County Attorney Scholarships			
Appropriation	0	0	0
Total	**0**	**0**	**0**
Dispatching Services			
Oakley PD	70,774	77,864	85,650
Total	**70,774**	**77,864**	**85,650**
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	2,500	2,500	2,500
Total	**2,500**	**2,500**	**2,500**
GIS System & Maintenance			
Appropriation	14,819	18,000	18,000
Total	**14,819**	**18,000**	**18,000**
Historical Records			
Butterfield Trail Assn.	10,000	11,000	11,000
Total	**10,000**	**11,000**	**11,000**
Total - Page 6d	**235,666**	**187,294**	**195,650**

Logan County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Court Cases			
Jury Trials	1,746	6,000	5,000
Total	**1,746**	**6,000**	**5,000**
Juvenile Services			
Detention Center	3,750	1,000	1,000
NWK Juvenile Services Program	0	1,000	1,000
Total	**3,750**	**2,000**	**2,000**
Intellectual Disability			
DSNWK Inc.	28,000	28,000	28,000
Total	**28,000**	**28,000**	**28,000**
Mental Health			
High Plains Mental Health	20,900	20,100	20,700
Total	**20,900**	**20,100**	**20,700**
Manor Operation & Maintenance			
Appropriation	160,000	0	0
Total	**160,000**	**0**	**0**
Prisoner Board			
Prisoner Board	27,501	56,000	60,000
Total	**27,501**	**56,000**	**60,000**
Services for the Elderly			
Appropriation	17,000	17,000	17,000
Total	**17,000**	**17,000**	**17,000**
Silver Haired Legislature			
Appropriation	0	300	300
Total	**0**	**300**	**300**
Solid Waste Recycling Fees			
NWK Regional Recycling Organization	2,334	5,000	6,000
Total	**2,334**	**5,000**	**6,000**
Total - Page6e	**261,231**	**134,400**	**139,000**

Logan County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Western KS Child Advocacy Center			
Appropriations	5,000	5,000	6,000
Total	**5,000**	**5,000**	**6,000**
Transfer to Reserve Fund			
Transfer to Capital Improvement	300,000	300,000	250,000
Transfer to Equipment Reserve	200,000	100,000	250,000
Total	**500,000**	**400,000**	**500,000**
Other			
Rawlins County Dentistry	8,000	8,000	8,000
Ambulance Lease	2,400	0	0
County IT	0	50,000	70,000
Western Vista ByWay	0	5,000	5,000
Prairie Dog Eradication	14,840	25,000	25,000
Total	**25,240**	**88,000**	**108,000**
Total - Page 6f	530,240	493,000	614,000
Total - Page 6b	691,515	744,655	770,050
Total - Page 6c	878,919	1,057,250	1,125,400
Total - Page 6d	235,666	187,294	195,650
Total - Page 6e	261,231	134,400	139,000
Total Detail Expenditures**	**2,597,571**	**2,616,599**	**2,844,100**

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

Logan County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	414,365	374,862	241,683
Receipts:			
Ad Valorem Tax	14,120	42,348	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	22	0	0
Motor Vehicle Tax	810	736	2,296
Recreational Vehicle Tax	14	12	44
16/20M Vehicle Tax	0	50	152
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Sales Tax	257,616	140,000	140,000
Bond of America Interest	0	0	
Neighborhood Revitalization Rebate	0	-245	-248
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**272,582**	**182,901**	**142,244**
Resources Available:	**686,947**	**557,763**	**383,927**
Expenditures:			
Principal - 2020 Refunding Bond	280,000	295,000	305,000
Interest - 2020 Refunding Bond	32,085	21,080	16,065
Cash Basis Reserve (2023 column)			85,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**312,085**	**316,080**	**406,065**
Unencumbered Cash Balance Dec 31	374,862	241,683	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	422,608	426,080	406,065
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	406,065
		Tax Required	22,138
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	22,138

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	778,912	1,221,469	628,098
Receipts:			
Ad Valorem Tax	929,131	601,915	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,654	0	0
Motor Vehicle Tax	71,470	48,628	32,635
Recreational Vehicle Tax	0	786	620
16/20M Vehicle Tax	0	3,316	2,157
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Special City & County Highway	264,309	265,470	286,295
State Aid	46,040	0	0
Reimbursements	158,131	50,000	50,000
Escape Tax	874	0	0
Federal Aid	1,963	0	0
Neighborhood Revitalization Rebate	0	-3,486	-6,507
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,473,572**	**966,629**	**365,200**
Resources Available:	**2,252,484**	**2,188,098**	**993,298**
Personal Services	341,557	435,000	435,000
Contractual Services	51,718	540,000	560,000
Commodities	437,740	330,000	330,000
Capital Outlay	0	0	0
Transfer Out - Special Machinery	100,000	175,000	200,000
Transfer out - Special Highway	100,000	80,000	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,031,015**	**1,560,000**	**1,575,000**
Unencumbered Cash Balance Dec 31	1,221,469	628,098	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,457,000	1,560,000	1,575,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,575,000
		Tax Required	581,702
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	581,702

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	202,678	268,702	125,662
Receipts:			
Ad Valorem Tax	168,305	163,652	xxxxxxxxxxxxxxxxxxx:
Delinquent Tax	212	0	0
Motor Vehicle Tax	9,000	8,813	8,873
Recreational Vehicle Tax		142	169
16/20 M Vehicle Tax		601	586
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Federal Aid	82,512	1,500	0
State Aid	13,291	5,000	0
Grants and Reimbursements	98,430	75,000	60,000
Neighborhood Revitalization Rebate	0	-948	-1,878
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**371,750**	**253,760**	**67,750**
Resources Available:	**574,428**	**522,462**	**193,412**
Expenditures:			
Personal Services	204,225	260,000	220,000
Contractual Services	16,318	8,200	15,200
Commodities	26,412	24,000	25,600
Capital Outlay	58,771	0	2,000
Medical Supplies	0	104,600	98,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**305,726**	**396,800**	**361,300**
Unencumbered Cash Balance Dec 31	268,702	125,662	xxxxxxxxxxxxxxxxxxx:
2021/2022/2023 Budget Authority Amount:	410,300	396,800	361,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	361,300
		Tax Required	167,888
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	167,888

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	181,195	141,864	77,890
Receipts:			
Ad Valorem Tax	19,430	53,645	xxxxxxxxxxxxxxxxxxx:
Delinquent Tax	16	0	
Motor Vehicle Tax	577	1,007	2,909
Recreational Vehicle Tax		16	55
16/20 M Vehicle Tax		69	192
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Chemical Sales	183,336	100,000	100,000
Budget Credit	-88,336	0	0
Neighborhood Revitalization Rebate		-311	-1,129
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**115,023**	**154,426**	**102,027**
Resources Available:	**296,218**	**296,290**	**179,917**
Expenditures:			
Personal Services	58,190	58,400	60,800
Contractual Services	14,328	19,000	20,000
Commodities	165,172	140,000	200,000
Capital Outlay	5,000	1,000	0
Transfers Out	0	0	0
Budget Credit	-88,336	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**154,354**	**218,400**	**280,800**
Unencumbered Cash Balance Dec 31	141,864	77,890	xxxxxxxxxxxxxxxxxxx:
2021/2022/2023 Budget Authority Amount:	197,400	218,400	280,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	280,800
		Tax Required	100,883
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	100,883

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	293,888	285,841
Receipts:			
Ad Valorem Tax	392,881	394,315	xxxxxxxxxxxxxxxxxxx:
Delinquent Tax	599	0	0
Motor Vehicle Tax	25,408	20,537	21,379
Recreational Vehicle Tax	0	332	406
16/20 M Vehicle Tax	0	1,401	1,413
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Neighborhood Revitalization Rebate	0	-2,284	-1,029
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**418,888**	**414,301**	**22,169**
Resources Available:	**418,888**	**708,189**	**308,010**
Expenditures:			
Appropriations	125,000	422,348	400,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**125,000**	**422,348**	**400,000**
Unencumbered Cash Balance Dec 31	293,888	285,841	xxxxxxxxxxxxxxxxxxx:
2021/2022/2023 Budget Authority Amount:	412,550	422,348	400,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	400,000
		Tax Required	91,990
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	91,990

Adopted Budget

Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	103,651	105,007	17,116
Receipts:			
Ad Valorem Tax	902,815	842,740	xxxxxxxxxxxxxxxxxxx:
Delinquent Tax	1,290	0	0
Motor Vehicle Tax	54,815	47,263	45,692
Recreational Vehicle Tax	863	764	869
16/20 M Vehicle Tax		3,223	3,019
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Neighborhood Revitalization Rebate		-4,881	-11,520
Miscellaneous	2,573	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**962,356**	**889,109**	**38,060**
Resources Available:	**1,066,007**	**994,116**	**55,176**
Expenditures:			
Social Security	120,272	130,000	150,000
KPERS	120,100	148,000	150,000
Unemployment	1,280	6,000	12,000
Medical and Other Insurance	649,944	620,000	700,000
Workers Compensation	69,404	73,000	73,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**961,000**	**977,000**	**1,085,000**
Unencumbered Cash Balance Dec 31	105,007	17,116	xxxxxxxxxxxxxxxxxxx:
2021/2022/2023 Budget Authority Amount:	961,000	977,000	1,085,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,085,000
		Tax Required	1,029,824
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,029,824

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	378,981	299,187	136,959
Receipts:			
Ad Valorem Tax	62,520	127,140	xxxxxxxxxxxxxxxxxxx:
Delinquent Tax	153	0	0
Motor Vehicle Tax	5,293	3,106	6,893
Recreational Vehicle Tax		50	131
16/20 M Vehicle Tax		212	456
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Collections	131,057	90,000	90,000
Neighborhood Revitalization Rebate	0	-736	-2,269
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**199,023**	**219,772**	**95,211**
Resources Available:	**578,004**	**518,959**	**232,170**
Expenditures:			
Personal Services	191,575	260,000	270,000
Contractual Services	38,580	42,000	45,000
Commodities	43,149	20,000	40,000
Capital Outlay	5,513	60,000	80,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**278,817**	**382,000**	**435,000**
Unencumbered Cash Balance Dec 31	299,187	136,959	xxxxxxxxxxxxxxxxxxx:
2021/2022/2023 Budget Authority Amount:	332,000	382,000	435,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	435,000
		Tax Required	202,830
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	202,830

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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	37,028	42,134	44,462
Receipts:			
Private Club Liquor Tax	8,409	6,328	6,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**8,409**	**6,328**	**6,800**
Resources Available:	**45,437**	**48,462**	**51,262**
Expenditures:			
Contractual Services	3,303	4,000	51,262
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**3,303**	**4,000**	**51,262**
Unencumbered Cash Balance Dec 31	42,134	44,462	0
2021/2022/2023 Budget Authority Amount:	43,194	46,015	51,262

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	171,391	171,391	146,391
Receipts:			
	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**171,391**	**171,391**	**146,391**
Expenditures:			
Capital Outlay	0	25,000	146,391
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**25,000**	**146,391**
Unencumbered Cash Balance Dec 31	171,391	146,391	0
2021/2022/2023 Budget Authority Amount:	60,000	171,391	146,391

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prairie Dog**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	103,858	126,926	102,426
Receipts:			
Reimbursements	115,331	45,000	45,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**115,331**	**45,000**	**45,000**
Resources Available:	**219,189**	**171,926**	**147,426**
Expenditures:			
Personal Services	0	2,000	2,200
Contractual Services	356	1,500	1,500
Commodities	91,907	66,000	70,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**92,263**	**69,500**	**73,700**
Unencumbered Cash Balance Dec 31	126,926	102,426	73,726
2021/2022/2023 Budget Authority Amount:	93,500	69,500	73,700

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Special Highway Improvemen		(3) Fund Name: Equipment Reserve		(4) Fund Name: Register of Deeds Technology		(5) Fund Name: Clerk Technology		
Unencumbered Cash Balance Jan 1	465,994	Unencumbered Cash Balance Jan 1	725,000	Unencumbered Cash Balance Jan 1	1,955,095	Unencumbered Cash Balance Jan 1	18,812	Unencumbered Cash Balance Jan 1	9,806	Total 3,174,707
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	100,000	Transfers In	100,000	Transfers In	200,000	Collections	7,154	Collections	1,730	
Total Receipts	100,000	Total Receipts	100,000	Total Receipts	200,000	Total Receipts	7,154	Total Receipts	1,730	408,884
Resources Available:	565,994	Resources Available:	825,000	Resources Available:	2,155,095	Resources Available:	25,966	Resources Available:	11,536	3,583,591
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	152,676	Capital Outlay	12,500	Capital Outlay	35,986	Capital Outlay	2,910	Commodities	-	
Total Expenditures	152,676	Total Expenditures	12,500	Total Expenditures	35,986	Total Expenditures	2,910	Total Expenditures	0	204,072
Cash Balance Dec 31	413,318	Cash Balance Dec 31	812,500	Cash Balance Dec 31	2,119,109	Cash Balance Dec 31	23,056	Cash Balance Dec 31	11,536	**3,379,519** **
										3,379,519 **

**Note: These two block figures should agree

CPA Summary

No assurance is provided. Substantially all disclosures omitted

Logan County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name: Treasurer Technology		(2) Fund Name: Multi-County Health		(3) Fund Name: Capital Improvement Func		(4) Fund Name: SPARKS Fund		(5) Fund Name: Health ELC Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,882	Cash Balance Jan 1	12,819	Cash Balance Jan 1	1,982,106	Cash Balance Jan 1	783	Cash Balance Jan 1	0	2,004,590
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	1,730	Collections	3,345	Transfers In	300,000	Federal Aid-SPARKS	18	Grant	70,972	
Total Receipts	1,730	Total Receipts	3,345	Total Receipts	300,000	Total Receipts	18	Total Receipts	70,972	376,065
Resources Available:	10,612	Resources Available:	16,164	Resources Available:	2,282,106	Resources Available:	801	Resources Available:	70,972	2,380,655
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Captial Outlay	3,092	Commodities	816	Capital Outlay	15,350	SPARKS Disbursements	791	Grant Disbursements	58,904	
						Transfers Out	10			
Total Expenditures	3,092	Total Expenditures	816	Total Expenditures	15,350	Total Expenditures	801	Total Expenditures	58,904	78,963
Cash Balance Dec 31	7,520	Cash Balance Dec 31	15,348	Cash Balance Dec 31	2,266,756	Cash Balance Dec 31	0	Cash Balance Dec 31	12,068	**2,301,692** **
										2,301,692 **

**Note: These two block figures should agree

CPA Summary

No assurance is provided. Substantially all disclosures omitted

Logan County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C										
(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Oil & Gas Depletion Trus		Prosecuting Attorney Training		Special Motor Vehicle						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,580,965	Cash Balance Jan 1	2,271	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		1,583,236
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Investments	2,059	Collections	603	Collections	30,726					
Total Receipts	2,059	Total Receipts	603	Total Receipts	30,726	Total Receipts	0	Total Receipts	0	33,388
Resources Available:	1,583,024	Resources Available:	2,874	Resources Available:	30,726	Resources Available:	0	Resources Available:	0	1,616,624
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Appropriation	0	Capital Outlay	297	Personal Services	14,397					
				Contractual Services	1,626					
				Commodities	12,014					
				Capital Outlay	808					
				Transfers Out	1,881					
Total Expenditures	0	Total Expenditures	297	Total Expenditures	30,726	Total Expenditures	0	Total Expenditures	0	31,023
Cash Balance Dec 31	1,583,024	Cash Balance Dec 31	2,577	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,585,601** **
										1,585,601 **

**Note: These two block figures should agree

CPA Summary

No assurance is provided. Substantially all disclosures omitted

CONSOLIDATED METHOD FUND PAGE 2023

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year
Unencumbered Cash Balance, Jan. 1	48,307	49,985	16,813
Ad Valorem Tax	203,348	132,402	xxxxxxxxxxxxxx
Delinquent Tax	189	0	0
Motor Vehicle Tax	3,988	5,593	3,968
Recreational Vehicle Tax	0	444	64
16/20M Vehicle Tax	0	495	736
Commercial Vehicle Tax	0	271	445
Watercraft Tax	0	11	7
NRP	0	(388)	
Miscellaneous	101	0	0
Total Receipts	**207,626**	**138,828**	**5,220**
Resources Available:	**255,933**	**188,813**	**22,033**
Expenditures:			
Personal Services	40,358	43,000	46,000
Contractual Services	25,180	17,000	30,000
Commodities	25,910	32,000	35,000
Capital Outlay	39,500	50,000	25,000
Transfers Out	75,000	30,000	20,000
Cash Forward (2023 column)			
Total Expenditures	**205,948**	**172,000**	**156,000**
Unencumbered Cash Balance, Dec 31	49,985	16,813	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	156,000
		Tax Required	133,967
	Delinquency Computation % Rate		0
		Amount of 2022 Ad Valorem Tax	133,967

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 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	139,371	3968	64	736	445	7
Total	139,371	3,968	64	736	445	7

County Treas MVT Estimate	3,968				
County Treas RVT Estimate		64			
County Treas 16/20M Estimate			736		
County Treas Commercial Vehicle Tax Estimate				445	
County Treas Watercraft Tax Estimate					7

MVT Factor	0.02847				
RVT Factor		0.00046			
16/20M Factor			0.00528		
Commercial Vehicle Factor				0.00319	
Watercraft Factor					0.00005

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire District #1 Special										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	298,850	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		298,850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	75,000									
Total Receipts	75,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	75,000
Resources Available:	373,850	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	373,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	373,850	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	373,850 **
										373,850 **

** Note: These two block figures should agree.

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

Notice of Revenue Neutral Rate Intent

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

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 56.806. The date of our hearing is September 6, 2022 at 10 AM and will be held at Logan County Commissioners Room in Oakley, Kansas.

_____ 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, 20___.

WITNESS my hand and official seal on 18th, 2022.

(Seal) COUNTY CLERK SEAL LOGAN COUNTY KANSAS

Crystal Rucker

Clerk or Officer of Governing Body

Resolution No. 22-11

A RESOLUTION OF THE County OF Logan, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Logan was calculated as 55.849 mills by the 56.806 County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Sept. 6, 2022 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF Logan:

The County of Logan shall levy a property tax rate exceeding the Revenue Neutral Rate of 56.806 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 6th day of Sept, 2022 (month and year) and SIGNED by the Governing Body.

Attested:

County Clerk

Logan County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Logan County
will meet on September 6, 2022 at 10 AM 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,597,571	23.319	2,616,599	26.203	2,844,100	1,902,258	26.359
Debt Service	312,085	0.215	316,080	0.644	406,065	22,138	0.307
Road & Bridge	1,031,015	14.209	1,560,000	9.147	1,575,000	581,702	8.060
County Health	305,726	2.575	396,800	2.487	361,300	167,888	2.326
Noxious Weed	154,354	0.294	218,400	0.815	280,800	100,883	1.398
Hospital Maintenance	125,000	6.000	422,348	5.992	400,000	91,990	1.275
Employee Benefits	961,000	13.810	977,000	12.807	1,085,000	1,029,824	14.270
Ambulance	278,817	0.908	382,000	1.932	435,000	202,830	2.811
Special Alcohol and Drug	3,303		4,000		51,262		
Noxious Weed Capital Outl			25,000		146,391		
Prairie Dog	92,263		69,500		73,700		
Non-Budgeted Funds-A	204,072						
Non-Budgeted Funds-B	78,963						
Non-Budgeted Funds-C	31,023						
Totals	6,175,192	61.330	6,987,727	60.027	7,658,618	4,099,513	56.806
						Revenue Neutral Rate **	*55.849*
Less: Transfers	701,881		655,000		750,000		
Net Expenditure	5,473,311		6,332,727		6,908,618		
Total Tax Levied	4,030,488		4,030,586		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	65,718,529		67,145,247		72,168,303		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	1,740,000	1,520,000	1,520,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,740,000	1,520,000	1,520,000

*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

2023

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire District #1	205,948	2.445	172,000	1.644	150,000	0	89,154,304		1.563
Special Machinery	0		0		0	0			

Follow procedure in KSA 79-2988 to exceed RNR

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

Page No.

Clerk

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 10th day of Aug, 20 22
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 ___
_th Publication was made on the ____ day of _____, 20 ___
_th Publication was made on the ____ day of _____, 20 ___

Publication fee	$ 175.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 175.00

Kevi Traynor
(Signed)

Witness my hand this 11th day of August, 20 22

SUBSCRIBED and SWORN to before me this 11th day of August, 20 22.

Anita Gabel
(Notary Public)

My commission expires January 16, 2024

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01-16-2024

State of Kansas
County
2023

Logan County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Logan County
will meet on September 6, 2022 at 10 AM 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,597,571	23.319	2,616,599	26.203	2,844,100	1,902,258	26.359
Debt Service	312,085	0.215	316,080	0.644	406,065	22,138	0.307
Road & Bridge	1,031,015	14.209	1,560,000	9.147	1,575,000	581,702	8.060
County Health	305,726	2.575	396,800	2.487	361,300	167,888	2.326
Noxious Weed	154,354	0.294	218,400	0.815	280,800	100,883	1.398
Hospital Maintenance	125,000	6.000	422,348	5.992	400,000	91,990	1.275
Employee Benefits	961,000	13.810	977,000	12.807	1,085,000	1,029,824	14.270
Ambulance	278,817	0.908	382,000	1.932	435,000	202,830	2.811
Special Alcohol and Drug	3,303		4,000		51,262		
Noxious Weed Capital Outl			25,000		146,391		
Prairie Dog	92,263		69,500		73,700		
Non-Budgeted Funds-A	204,072						
Non-Budgeted Funds-B	78,963						
Non-Budgeted Funds-C	31,023						
Totals	6,175,192	61.330	6,987,727	60.027	7,658,618	4,099,513	56.806
						Revenue Neutral Rate **	55.849
Less: Transfers	701,881		655,000		750,000		
Net Expenditure	5,473,311		6,332,727		6,908,618		
Total Tax Levied	4,030,488		4,030,586		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	65,718,529		67,145,247		72,168,303		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	1,740,000	1,520,000	1,520,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,740,000	1,520,000	1,520,000

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

Crystal Rucker
County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Logan County
will meet on September 6, 2022 at 10 AM 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

Logan County Rural Fire District #1

2023

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**
Fire District #1	205,948	2.445	172,000	1.644	156,000	133,967	89,154,304	1.503	1.563
Special Machinery	0		0		0	0			
Totals	205,948	2	172,000	2	156,000	133,967	89,154,304		

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

Crystal Rucker