



# 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 12<sup>th</sup> day of Aug., 20 20

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 \$ 210.00

Affidavit, Notary's Fees \$ \_\_\_\_\_

Additional Copies \_\_\_\_\_ @ \_\_\_\_\_ \$ \_\_\_\_\_

Total Publication Fee \$ 210.00

Kenn Ingham  
(Signed)

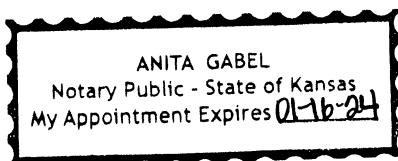
Witness my hand this 12<sup>th</sup> day of August, 20 20

SUBSCRIBED and SWORN to before me this 12<sup>th</sup>

day of August, 20 20.

Anita Gabel  
(Notary Public)

My commission expires January 16, 2024



**NOTICE OF BUDGET HEARING**

The governing body of  
**Logan County**  
will meet on August 24, 2020 at 9 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.  
Detailed budget information is available at Logan County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	2,691,958	27.386	2,626,675	19.352	2,758,494	1,532,471	23.317
Debt Service	347,280	0.193	346,780	0.189	422,608	14,126	0.215
Road & Bridge	1,258,112	7.045	1,785,000	17.269	1,457,000	933,774	14.208
County Health	332,773	1.968	344,900	2.110	410,300	169,230	2.575
Noxious Weed	191,070	0.965	242,400	0.085	197,400	19,329	0.294
Hospital Maintenance	396,050	4.831	419,158	6.000	412,550	394,349	6.000
Employee Benefits	880,584	11.151	955,000	12.901	961,000	907,561	13.809
Ambulance	356,500	5.842	337,000	1.310	332,000	59,648	0.908
Special Alcohol and Drug	1,800		5,000		43,194		
Noxious Weed Capital C	10,200		60,000		60,000		
Prairie Dog	33,600		103,500		93,500		
Non-Budgeted Funds-A	291,914						
Non-Budgeted Funds-B	3,652						
Totals	6,795,493	59.381	7,225,413	59.216	7,148,046	4,030,488	61.326
Less Transfers	1,105,931		1,015,000		700,000		
Net Expenditure	5,689,562		6,210,413		6,448,046		
Total Tax Levied	4,026,809		4,093,985		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	67,813,853		69,134,939		65,722,485		

**Outstanding Indebtedness.**

	2018	2019	2020
January 1,			
G O Bonds	2,210,000	1,990,000	1,740,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	2,210,000	1,990,000	1,740,000

Tax rates are expressed in mills

*Crystal Rucker*  
Clerk

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Logan County Rural Fire District #1

2021

**NOTICE OF BUDGET HEARING**

Other District Funds	Prior Year Actual 2019		Current Yr Estimate 2020		Proposed Budget Year 2021			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2020 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Fire District #1	208,759	1.68700	232,225	2.10900	228,000	201,249	2.445	82,298,908
Totals	208,759	1.68700	232,225	2.10900	228,000	201,249	2.445	

*Crystal Rucker*  
Clerk

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(Published in The Oakley Graphic on August 12, 2020)

**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 2021; and  
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

Table of Contents:			2021 Adopted Budget			
			Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021			2			
Allocation of Vehicle Taxes			3			
Schedule of Transfers			4			
Statement of Indebtedness			5			
Statement of Lease-Purchases			6			
Fund	K.S.A.					
General	79-1946	7	2,758,494	1,532,471		
Debt Service	10-113	8	422,608	14,126		
Road & Bridge	68-5,101	9	1,457,000	933,774		
County Health	65-204	10	410,300	169,230		
Noxious Weed	2-1318	10	197,400	19,329		
Hospital Maintenance	19-4606	11	412,550	394,349		
Employee Benefits	12-16, 102	11	961,000	907,561		
Ambulance		12	332,000	59,648		
Special Alcohol and Drug		13	43,194			
Noxious Weed Capital Outlay		13	60,000			
Prairie Dog		14	93,500			
Non-Budgeted Funds-A		15				
Non-Budgeted Funds-B		16				
Totals		xxxxx	7,148,046	4,030,488		
Budget Summary			19	County Clerk's Use Only		
Budget Summary2						
Neighborhood Revitalization Rebate			20			
					Nov 1, 2020 Total Assessed Valuation	

Assisted by:

**Adams, Brown, beran & Ball, Chtd.**

Address:

PO Box 1186

Hays, Kansas 67601

Email:

[mromme@abbb.com](mailto:mromme@abbb.com)

Attest: \_\_\_\_\_ 2020

County Clerk

**Tax Lid Limit (from Computation Tab)**

**Does the County need to hold an election?**

**4,176,550**

**NO**

Governing Body

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.



**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2020 budget	+ \$ 4,093,985
2. Library levy in 2020 budget	- \$ 0
Other tax entity levy in 2020 budget	- \$ 0
3. Net tax levy	\$ 4,093,985

**Percentage Adjustments**

4. New improvements, remodeling and renovations for 2020 :	+ 94,181	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 4,352,425	
5b. Personal property 2019	- 10,024,770	
5c. Increase in personal property (5a minus 5b)	+ 0	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020 :	+ 30,831	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
9. Total valuation adjustment (sum of 4, 5c, 6, 7, & 8)	125,012	
10. Total estimated valuation July 1, 2020	65,722,485	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0019	
12. Percentage adjustment increase (12 times 3)	+ \$ 7,802	
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 73,692	
<b>15. Total Percentage Adjustments</b>	<b>\$ 81,494</b>	

### Revenue Adjustments

16. Property tax revenues for debt service in 2021 budget:		+	<u>14,126</u>
Property tax revenues for debt service in 2020 budget:		-	<u>13,055</u>
Increased property tax revenues spent on debt service			<u>1,071</u>
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget:		+	<u>          </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	<u>          </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
18. Property tax revenues spent on special assessments in the 2021 budget:		+	<u>          </u>
(Do not include amounts already reported in debt service levy)			
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	<u>          </u>
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	<u>          </u>
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	<u>          </u>
22. Law enforcement expenses - 2021 budget:		+	<u>          </u>
Law enforcement expenses - 2020 budget:		-	<u>          </u>
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
23. Fire protection expenses - 2021 budget:		+	<u>          </u>
Fire protection expenses - 2020 budget:		-	<u>          </u>
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Emergency medical expenses - 2021 budget:		+	<u>          </u>
Emergency medical expenses - 2020 budget:		-	<u>          </u>
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Total Revenue Adjustments			<u>1,071</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

26. Library Levy - 2021 budget:	+ _____
Other tax entity levy - 2021 budget:	+ _____
Other tax entity levy - 2021 budget:	+ _____
<b>27. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+ _____ 0</b>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+ _____
<b>29. Total Computed Tax Levy</b>	<b>_____ 4,176,550</b>

**If the Total Computed Tax Levy *is* sufficient for the county, then no additional computations are required. The county will use the Total Computed Tax Levy as the budget year tax limit.**

**If the Total Computed Tax Levy is *not* sufficient for the county, then complete the computations on Excel tab 'Comp2' to determine if the county is exempt from the election requirement.**



## Other Tax Levy Limitation Tests

### Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

### Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	73,692
----------------	--------

2021 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	73,692

**Exemption from Election Requirment** **Yes**

Logan County Rural Fire District #1  
Fire District #1

2021

**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Tax levy amount in 2020 budget	+ \$ 184,831
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 184,831

**2020 Valuation Information for Valuation Adjustments**

4. New improvements for 2020:	+ 274,962
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ 7,482,996
5b. Personal property 2019	- 15,336,254
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2020	56,011
7. Total valuation adjustment (sum of 4, 5c, and 6)	330,973
8. Total estimated valuation July 1, 2020	82,298,908
9. Total valuation less valuation adjustment (8 minus 7)	81,967,935
10. Factor for increase (7 divided by 9)	0.00404
11. Amount of increase (10 times 3)	+ \$ 746
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 185,577
13. Debt service levy in this 2021 budget	0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	185,577
15. Consumer Price Index for all urban consumers for calendar year 2019	1.80%
16. Consumer Price Index adjustment (3 times 15)	\$ 3,327
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 188,904

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010-B	9/30/2010	9/1/2025	4.2-5.2%	1,990,000	1,740,000	3/1 & 9/1	9/1	86,780	260,000	23	500
Series 2020	6/4/2020	9/1/2025	1.70	1,520,000	0	3/1 & 9/1	9/1	0	0	32,085	280,000
<b>Total G.O. Bonds</b>					<b>1,740,000</b>			<b>86,780</b>	<b>260,000</b>	<b>32,108</b>	<b>280,500</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>1,740,000</b>			<b>86,780</b>	<b>260,000</b>	<b>32,108</b>	<b>280,500</b>

Logan County fire District No. 1

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

[illegible]

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

## 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 1,2020	Payments Due 2020	Payments Due 2021
First National Bank	5/21/2019	24	3.94	112,736	35,931	38,594	0
				Totals	35,931	38,594	0

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



Logan County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,132,451	2,025,011	982,675
Receipts:			
Ad Valorem Tax	1,818,139	1,304,436	xxxxxxxxxxxxxxxx
Delinquent Tax	3,280	0	0
Motor Vehicle Tax	105,817	93,924	63,940
Recreational Vehicle Tax	1,662	1,682	998
16/20M Vehicle Tax	6,625	6,983	4,459
Commercial Vehicle Tax	9,272	0	0
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	14,275	9,106	7,642
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	48,652	10,000	10,000
Sales Tax	233,409	100,000	100,000
Co. Clerk - Co. Share Game and Park	165	0	0
County Offices	58,716	33,000	33,000
Antique Motor Vehicle Registration Fees	1,705	0	0
Interest on Taxes	10,737	5,000	5,000
Miscellaneous	113,313	0	0
Rents and Leases	4,587	1,200	1,200
Transfers In	5,931	0	0
Interest on Idle Funds	148,233	30,000	30,000
Neighborhood Revitalization Rebate		-10,992	-12,891
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,584,518</b>	<b>1,584,339</b>	<b>243,348</b>
<b>Resources Available:</b>	<b>4,716,969</b>	<b>3,609,350</b>	<b>1,226,023</b>

Logan County

2021

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Resources Available:</b>	4,716,969	3,609,350	1,226,023
Expenditures:			
County Commission	49,196	53,000	53,950
County Clerk	77,312	82,500	85,115
County Treasurer	114,144	115,700	117,840
County Attorney	89,014	97,000	97,000
Register of Deeds	76,775	101,500	87,500
Sheriff	208,076	213,000	214,000
Emergency Preparedness	30,652	31,800	34,000
Unified Court	22,661	43,200	31,000
Courthouse General	391,135	630,000	630,000
Custodian	43,302	44,500	41,500
Landfill	28,333	31,000	41,000
Drug Enforcement Unit	67,231	68,000	68,000
Election	36,769	40,000	40,000
Appraiser's Cost	121,232	123,100	126,300
Area of Aging	3,500	3,500	3,500
Community Economic Development	20,000	20,000	48,854
Conservation District	21,875	21,875	25,000
County Attorney Scholarships	10,316	0	0
Dispatching Services	58,491	64,350	70,785
Fair Assn	65,750	65,750	65,750
Family Shelter	1,000	2,000	2,500
GIS System & Maintenance	23,146	18,000	18,000
Historical Records	10,000	10,000	10,000
Court Cases	9,207	10,000	10,000
Juvenile Services	8,700	2,000	2,000
Intellectual Disability	28,000	28,000	28,000
Mental Health	20,400	20,900	20,900
Manor Operation & Maintenance	160,000	160,000	160,000
Prisoner Board	53,165	56,000	56,000
Services for the Elderly	17,000	17,000	17,000
Silver Haired Legislature	0	0	0
Solid Waste Recycling Fees	2,596	5,000	5,000
Western KS Child Advocacy Center	5,000	5,000	5,000
Transfer to Reserve Fund	800,000	400,000	500,000
Other	17,980	43,000	43,000
<b>Subtotal</b>	2,691,958	2,626,675	2,758,494
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>2,691,958</b>	<b>2,626,675</b>	<b>2,758,494</b>
Unencumbered Cash Balance Dec 31	2,025,011	982,675	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	3,360,763	2,906,675	2,758,494
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,758,494
Tax Required			1,532,471
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			1,532,471

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Logan County

2021

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
<b>County Commission</b>			
Personal Services	46,448	47,300	48,250
Contractual	1,037	700	700
Commodities	1,711	5,000	5,000
<b>Total</b>	<b>49,196</b>	<b>53,000</b>	<b>53,950</b>
<b>County Clerk</b>			
Personal Services	71,108	73,000	76,615
Contractual	3,215	3,500	3,500
Commodities	2,989	6,000	5,000
Transfer Out	0	0	0
<b>Total</b>	<b>77,312</b>	<b>82,500</b>	<b>85,115</b>
<b>County Treasurer</b>			
Personal Services	105,312	107,200	109,340
Contractual	7,366	5,500	5,500
Commodities	1,466	2,000	2,000
Capital Outlay	0	1,000	1,000
<b>Total</b>	<b>114,144</b>	<b>115,700</b>	<b>117,840</b>
<b>County Attorney</b>			
Personal Services	75,196	80,000	80,000
Contractual	8,347	10,000	10,000
Commodities	3,042	3,000	3,000
Capital Outlay	2,429	4,000	4,000
<b>Total</b>	<b>89,014</b>	<b>97,000</b>	<b>97,000</b>
<b>Register of Deeds</b>			
Personal Services	71,108	73,000	74,000
Contractual	3,299	8,500	8,500
Commodities	2,368	5,000	5,000
Capital Outlay	0	15,000	0
<b>Total</b>	<b>76,775</b>	<b>101,500</b>	<b>87,500</b>
<b>Sheriff</b>			
Personal Services	160,449	166,000	170,000
Contractual	22,990	20,500	20,500
Commodities	24,637	24,000	22,500
Capital Outlay	0	2,500	1,000
<b>Total</b>	<b>208,076</b>	<b>213,000</b>	<b>214,000</b>
<b>Emergency Preparedness</b>			
Personal Services	22,749	23,300	23,800
Contractual	2,565	2,100	3,800
Commodities	5,338	6,400	6,400
<b>Total</b>	<b>30,652</b>	<b>31,800</b>	<b>34,000</b>
<b>Unified Court</b>			
Contractual	17,928	32,250	19,200
Commodities	0	2,850	3,000
District Expenses	4,733	8,100	8,800
<b>Total</b>	<b>22,661</b>	<b>43,200</b>	<b>31,000</b>
Total - Page 7b	<b>667,830</b>	<b>737,700</b>	<b>720,405</b>

Logan County

2021

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
<b>Courthouse General</b>			
Personal Services	0	0	0
Contractual	307,300	350,000	350,000
Commodities	48,201	180,000	180,000
Capital Outlay	35,634	100,000	100,000
<b>Total</b>	<b>391,135</b>	<b>630,000</b>	<b>630,000</b>
<b>Custodian</b>			
Personal Services	33,762	33,000	30,000
Contractual	1,558	1,500	1,500
Commodities	7,982	10,000	10,000
<b>Total</b>	<b>43,302</b>	<b>44,500</b>	<b>41,500</b>
<b>Landfill</b>			
Personal Services	12,512	13,500	13,500
Contractual	15,651	15,000	25,000
Commodities	170	2,500	2,500
Capital Outlay	0	0	0
<b>Total</b>	<b>28,333</b>	<b>31,000</b>	<b>41,000</b>
<b>Drug Enforcement Unit</b>			
Personal Services	49,659	51,000	51,000
Commodities	17,572	17,000	17,000
<b>Total</b>	<b>67,231</b>	<b>68,000</b>	<b>68,000</b>
<b>Election</b>			
Personal Services	6,547	13,000	13,000
Contractual	26,919	6,000	6,000
Commodities	3,303	21,000	21,000
Capital Outlay	0	0	0
<b>Total</b>	<b>36,769</b>	<b>40,000</b>	<b>40,000</b>
<b>Appraiser's Cost</b>			
Personal Services	67,584	68,900	70,300
Contractual	49,354	46,000	46,000
Commodities	4,294	8,200	10,000
<b>Total</b>	<b>121,232</b>	<b>123,100</b>	<b>126,300</b>
<b>Area of Aging</b>			
Appropriation	3,500	3,500	3,500
<b>Total</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total - Page7c	<b>691,502</b>	<b>940,100</b>	<b>950,300</b>

Logan County

2021

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
<b>Community Economic Development</b>			
Economic Development(match mo + Jaym	5,000	5,000	33,854
Wild West Foundation	15,000	15,000	15,000
<b>Total</b>	<b>20,000</b>	<b>20,000</b>	<b>48,854</b>
<b>Conservation District</b>			
Appropriation	21,875	21,875	25,000
<b>Total</b>	<b>21,875</b>	<b>21,875</b>	<b>25,000</b>
<b>County Attorney Scholarships</b>			
Appropriation	10,316	0	0
<b>Total</b>	<b>10,316</b>	<b>0</b>	<b>0</b>
<b>Dispatching Services</b>			
Oakley PD	58,491	64,350	70,785
<b>Total</b>	<b>58,491</b>	<b>64,350</b>	<b>70,785</b>
<b>Fair Assn</b>			
Fair Building	25,000	25,000	25,000
Fair Maintenance	32,750	32,750	32,750
Fair Premiums	8,000	8,000	8,000
<b>Total</b>	<b>65,750</b>	<b>65,750</b>	<b>65,750</b>
<b>Family Shelter</b>			
OPTIONS	1,000	2,000	2,500
<b>Total</b>	<b>1,000</b>	<b>2,000</b>	<b>2,500</b>
<b>GIS System &amp; Maintenance</b>			
Appropriation	23,146	18,000	18,000
<b>Total</b>	<b>23,146</b>	<b>18,000</b>	<b>18,000</b>
<b>Historical Records</b>			
Butterfield Trail Assn.	10,000	10,000	10,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Total - Page7d	<b>210,578</b>	<b>201,975</b>	<b>240,889</b>

Logan County

2021

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
<b>Court Cases</b>			
Jury Trials	9,207	10,000	10,000
<b>Total</b>	<b>9,207</b>	<b>10,000</b>	<b>10,000</b>
<b>Juvenile Services</b>			
Detention Center	8,700	1,000	1,000
NWK Juvenile Services Program	0	1,000	1,000
<b>Total</b>	<b>8,700</b>	<b>2,000</b>	<b>2,000</b>
<b>Intellectual Disability</b>			
DSNWK Inc.	28,000	28,000	28,000
<b>Total</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b>Mental Health</b>			
High Plains Mental Health	20,400	20,900	20,900
<b>Total</b>	<b>20,400</b>	<b>20,900</b>	<b>20,900</b>
<b>Manor Operation &amp; Maintenance</b>			
Appropriation	160,000	160,000	160,000
<b>Total</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>
<b>Prisoner Board</b>			
Prisoner Board	53,165	56,000	56,000
<b>Total</b>	<b>53,165</b>	<b>56,000</b>	<b>56,000</b>
<b>Services for the Elderly</b>			
Appropriation	17,000	17,000	17,000
<b>Total</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>Silver Haired Legislature</b>			
Appropriation	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Solid Waste Recycling Fees</b>			
NWK Regional Recycling Organization	2,596	5,000	5,000
<b>Total</b>	<b>2,596</b>	<b>5,000</b>	<b>5,000</b>
Total - Page7e	<b>299,068</b>	<b>298,900</b>	<b>298,900</b>

Logan County

2021

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
<b>Western KS Child Advocacy Center</b>			
Appropriations	5,000	5,000	5,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Transfer to Reserve Fund</b>			
Transfer to Capital Improvement	400,000	200,000	300,000
Transfer to Equipment Reserve	400,000	200,000	200,000
Transfer - Special Election Fund	0	0	0
<b>Total</b>	<b>800,000</b>	<b>400,000</b>	<b>500,000</b>
<b>Other</b>			
Rawlins County Dentistry	8,000	8,000	8,000
Prairie Dog Eradication	9,980	35,000	35,000
<b>Total</b>	<b>17,980</b>	<b>43,000</b>	<b>43,000</b>
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 7f	822,980	448,000	548,000
Total - Page 7b	667,830	737,700	720,405
Total - Page 7c	691,502	940,100	950,300
Total - Page 7d	210,578	201,975	240,889
Total - Page 7e	299,068	298,900	298,900
<b>Total Detail Expenditures**</b>	<b>2,691,958</b>	<b>2,626,675</b>	<b>2,758,494</b>

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

Logan County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	531,024	469,358	277,923
Receipts:			
Ad Valorem Tax	12,900	12,729	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	89	0	0
Motor Vehicle Tax	3,443	662	624
Recreational Vehicle Tax	54	12	10
16/20M Vehicle Tax	302	49	44
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Sales Tax	236,889	130,000	130,000
Bond of America Interest	31,937	12,000	0
Neighborhood Revitalization Rebate		-107	-119
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>285,614</b>	<b>155,345</b>	<b>130,559</b>
<b>Resources Available:</b>	<b>816,638</b>	<b>624,703</b>	<b>408,482</b>
Expenditures:			
Principal - 2010 B Bond	250,000	260,000	280,500
Interest - 2010 B Bond	97,280	86,780	32,108
Cash Basis Reserve (2021 column)		0	110,000
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>347,280</b>	<b>346,780</b>	<b>422,608</b>
Unencumbered Cash Balance Dec 31	469,358	277,923	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	462,232	466,407	422,608
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			422,608
Tax Required			14,126
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			14,126

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.



Logan County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Road &amp; Bridge</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	701,298	473,496	179,150
Receipts:			
Ad Valorem Tax	467,391	1,164,072	xxxxxxxxxxxxxxxxxx
Delinquent Tax	605	0	0
Motor Vehicle Tax	23,075	24,163	57,060
Recreational Vehicle Tax	362	432	891
16/20M Vehicle Tax	2,183	1,796	3,980
Commercial Vehicle Tax	2,022	0	0
Watercraft Tax		0	0
Special City & County Highway	243,922	260,000	240,000
State Aid	53,484	0	0
Insurance Proceeds		0	0
Reimbursements	237,266	50,000	50,000
Neighborhood Revitalization Rebate		-9,809	-7,855
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,030,310</b>	<b>1,490,654</b>	<b>344,076</b>
<b>Resources Available:</b>	<b>1,731,608</b>	<b>1,964,150</b>	<b>523,226</b>
Personal Services	376,198	420,000	430,000
Contractual Services	58,193	60,000	535,000
Commodities	408,721	705,000	292,000
Capital Outlay	130,000	0	0
Transfer Out - Special Machinery	160,000	0	100,000
Transfer out - Special Highway	125,000	600,000	100,000
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,258,112</b>	<b>1,785,000</b>	<b>1,457,000</b>
Unencumbered Cash Balance Dec 31	473,496	179,150	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,260,000	1,785,000	1,457,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,457,000
Tax Required			933,774
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			933,774

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Logan County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>County Health</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	122,171	162,751	100,593
Receipts:			
Ad Valorem Tax	130,514	142,233	xxxxxxxxxxxxxxx
Delinquent Tax	178	0	0
Motor Vehicle Tax	6,778	6,751	6,972
Recreational Vehicle Tax	106	121	109
16/20 M Vehicle Tax	478	502	486
Commercial Vehicle Tax	594	0	0
Watercraft Tax		0	0
Federal Aid	6,706	1,500	1,500
State Aid	13,121	5,000	5,000
Grants and Reimbursements	214,878	127,834	127,834
Neighborhood Revitalization Rebate	0	-1,199	-1,424
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>373,353</b>	<b>282,742</b>	<b>140,477</b>
<b>Resources Available:</b>	<b>495,524</b>	<b>445,493</b>	<b>241,070</b>
Expenditures:			
Personal Services	185,714	209,000	250,000
Contractual Services	18,592	15,900	16,700
Commodities	12,146	19,400	25,600
Medical Supplies	116,321	100,600	118,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>332,773</b>	<b>344,900</b>	<b>410,300</b>
Unencumbered Cash Balance Dec 31	162,751	100,593	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	335,780	344,900	410,300
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			410,300
Tax Required			169,230
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			169,230

Adopted Budget <b>Noxious Weed</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	255,002	221,029	82,929
Receipts:			
Ad Valorem Tax	64,069	5,735	xxxxxxxxxxxxxxx
Delinquent Tax	102	0	0
Motor Vehicle Tax	3,842	3,308	281
Recreational Vehicle Tax	60	59	4
16/20 M Vehicle Tax	333	246	20
Commercial Vehicle Tax	307	0	0
Watercraft Tax		0	0
Chemical Sales	88,384	95,000	95,000
Neighborhood Revitalization Rebate		-48	-163
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>157,097</b>	<b>104,300</b>	<b>95,142</b>
<b>Resources Available:</b>	<b>412,099</b>	<b>325,329</b>	<b>178,071</b>
Expenditures:			
Personal Services	57,207	56,400	56,400
Contractual Services	17,217	19,000	19,000
Commodities	101,646	150,000	120,000
Capital Outlay	0	2,000	2,000
Transfers Out	15,000	15,000	0
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>191,070</b>	<b>242,400</b>	<b>197,400</b>
Unencumbered Cash Balance Dec 31	221,029	82,929	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	285,000	242,400	197,400
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			197,400
Tax Required			19,329
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			19,329

<b>CPA Summary</b>	No assurance is provided. Substantially all disclosures omitted.
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Logan County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Hospital Maintenance</b>			
Unencumbered Cash Balance Jan 1	50,770	0	0
Receipts:			
Ad Valorem Tax	320,729	404,470	xxxxxxxxxxxxxxx
Delinquent Tax	539	0	0
Motor Vehicle Tax	20,470	16,568	19,826
Recreational Vehicle Tax	321	296	309
16/20 M Vehicle Tax	1,427	1,232	1,383
Commercial Vehicle Tax	1,794	0	0
Watercraft Tax		0	0
Neighborhood Revitalization Rebate	0	-3,408	-3,317
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>345,280</b>	<b>419,158</b>	<b>18,201</b>
<b>Resources Available:</b>	<b>396,050</b>	<b>419,158</b>	<b>18,201</b>
Expenditures:			
Appropriations	396,050	419,158	412,550
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>396,050</b>	<b>419,158</b>	<b>412,550</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	400,000	429,529	412,550
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			412,550
Tax Required			394,349
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			394,349

Adopted Budget

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	151,958	65,730	14,808
Receipts:			
Ad Valorem Tax	739,681	869,636	xxxxxxxxxxxxxxx
Delinquent Tax	1,106	0	0
Motor Vehicle Tax	41,667	38,243	42,627
Recreational Vehicle Tax	654	684	665
16/20 M Vehicle Tax	2,475	2,843	2,973
Commercial Vehicle Tax	3,651	0	0
Watercraft Tax		0	0
Reimbursements	5,122	0	0
Neighborhood Revitalization Rebate		-7,328	-7,634
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>794,356</b>	<b>904,078</b>	<b>38,631</b>
<b>Resources Available:</b>	<b>946,314</b>	<b>969,808</b>	<b>53,439</b>
Expenditures:			
Social Security	116,769	130,000	130,000
KPERs	122,853	140,000	145,000
Unemployment	7,256	5,000	6,000
Medical and Other Insurance	580,418	610,000	610,000
Workers Compensation	53,288	70,000	70,000
		0	0
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>880,584</b>	<b>955,000</b>	<b>961,000</b>
Unencumbered Cash Balance Dec 31	65,730	14,808	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	907,500	955,000	961,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			961,000
Tax Required			907,561
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			907,561

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Ambulance</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	152,121	355,690	198,155
Receipts:			
Ad Valorem Tax	386,964	88,325	xxxxxxxxxxxxxxxxxx
Delinquent Tax	170	0	0
Motor Vehicle Tax	5,123	20,036	4,329
Recreational Vehicle Tax	80	358	68
16/20 M Vehicle Tax	449	1,490	302
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Collections	155,690	70,000	70,000
Reimbursements	11,593	0	0
Neighborhood Revitalization Rebate	0	-744	-502
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>560,069</b>	<b>179,465</b>	<b>74,197</b>
<b>Resources Available:</b>	<b>712,190</b>	<b>535,155</b>	<b>272,352</b>
Expenditures:			
Personal Services	190,874	200,000	210,000
Contractual Services	35,494	42,000	42,000
Commodities	37,077	20,000	20,000
Capital Outlay	92,625	75,000	60,000
Miscellaneous	430	0	0
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>356,500</b>	<b>337,000</b>	<b>332,000</b>
Unencumbered Cash Balance Dec 31	355,690	198,155	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	462,000	337,000	332,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			332,000
Tax Required			59,648
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			59,648

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Alcohol and Drug</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	28,625	33,938	36,232
Receipts:			
Private Club Liquor Tax	7,113	7,294	6,962
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>7,113</b>	<b>7,294</b>	<b>6,962</b>
<b>Resources Available:</b>	<b>35,738</b>	<b>41,232</b>	<b>43,194</b>
Expenditures:			
Contractual Services	1,800	5,000	43,194
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,800</b>	<b>5,000</b>	<b>43,194</b>
Unencumbered Cash Balance Dec 31	33,938	36,232	0
2019/2020/2021 Budget Authority Amount	33,281	42,919	43,194

## Adopted Budget

<b>Noxious Weed Capital Outlay</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	151,591	156,391	111,391
Receipts:			
Transfers In	15,000	15,000	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>
<b>Resources Available:</b>	<b>166,591</b>	<b>171,391</b>	<b>111,391</b>
Expenditures:			
Capital Outlay	10,200	60,000	60,000
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>10,200</b>	<b>60,000</b>	<b>60,000</b>
Unencumbered Cash Balance Dec 31	156,391	111,391	51,391
2019/2020/2021 Budget Authority Amount	129,671	60,000	60,000

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Prairie Dog</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	84,072	103,227	59,727
Receipts:			
Reimbursements	52,755	60,000	60,000
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>52,755</b>	<b>60,000</b>	<b>60,000</b>
<b>Resources Available:</b>	<b>136,827</b>	<b>163,227</b>	<b>119,727</b>
Expenditures:			
Personal Services	1,605	2,000	2,000
Contractual Services	2,900	1,500	1,500
Commodities	29,095	100,000	90,000
Cash Forward (2021 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>33,600</b>	<b>103,500</b>	<b>93,500</b>
Unencumbered Cash Balance Dec 31	103,227	59,727	26,227
2019/2020/2021 Budget Authority Amount	163,406	103,500	93,500

## Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Logan County

**NON-BUDGETED FUNDS (A)**  
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery		Equipment Reserve		Special Highway Improvemen		Register of Deeds Technology		Multi-County Health		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	718,681	Cash Balance Jan 1	1,784,915	Cash Balance Jan 1	0	Cash Balance Jan 1	17,589	Cash Balance Jan 1	8,726	2,529,911
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	160,000	Transfer In	400,000	Transfer In	125,000	Collections	5,330	Fees	4,316	
Total Receipts	160,000	Total Receipts	400,000	Total Receipts	125,000	Total Receipts	5,330	Total Receipts	4,316	694,646
Resources Available:	878,681	Resources Available:	2,184,915	Resources Available:	125,000	Resources Available:	22,919	Resources Available:	13,042	3,224,557
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	86,333	Capital Outlay	180,853			Capital Outlay	13,987	Commodities	10,741	
Total Expenditures	86,333	Total Expenditures	180,853	Total Expenditures	0	Total Expenditures	13,987	Total Expenditures	10,741	291,914
Cash Balance Dec 31	792,348	Cash Balance Dec 31	2,004,062	Cash Balance Dec 31	125,000	Cash Balance Dec 31	8,932	Cash Balance Dec 31	2,301	<b>2,932,643</b> **
									<b>2,932,643</b> **	

\*\*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 2019 is to be shown)

2021

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Fund		Treasurer Technology		Clerk Technology		Oil & Gas Depletion Trust		Prosecuting Attorney Trainin		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,345,106	Cash Balance Jan 1	7,674	Cash Balance Jan 1	8,174	Cash Balance Jan 1	1,548,917	Cash Balance Jan 1	1,244	2,911,115
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	400,000	Collections	1,322	Collections	1,322	Interest	32,126	Collections	1,161	
Total Receipts	400,000	Total Receipts	1,322	Total Receipts	1,322	Total Receipts	32,126	Total Receipts	1,161	435,931
Resources Available:	1,745,106	Resources Available:	8,996	Resources Available:	9,496	Resources Available:	1,581,043	Resources Available:	2,405	3,347,046
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Commodities	1,706			Capital Outlay	1,946	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,706	Total Expenditures	0	Total Expenditures	1,946	3,652
Cash Balance Dec 31	1,745,106	Cash Balance Dec 31	8,996	Cash Balance Dec 31	7,790	Cash Balance Dec 31	1,581,043	Cash Balance Dec 31	459	<b>3,343,394</b> **
									<b>3,343,394</b> **	

\*\*Note: These two block figures should agree.

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.



**CONSOLIDATED METHOD FUND PAGE**

2021

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

**FUND PAGE**

Adopted Budget for

**GENERAL FUND**

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance, Jan. 1	129,103	70,314	22,104
Ad Valorem Tax	145,863	179,286	xxxxxxxxxxxxxx
Delinquent Tax	165	0	0
Motor Vehicle Tax	3,044	3,480	4,604
Recreational Vehicle Tax	52	77	69
16/20M Vehicle Tax	417	845	562
Commercial Vehicle Tax	99	320	412
Watercraft Tax		7	10
LAVTR			
Reimbursements	330		
NRP	0	0	(1,010)
<b>Total Receipts</b>	<b>149,970</b>	<b>184,015</b>	<b>4,647</b>
<b>Resources Available:</b>	<b>279,073</b>	<b>254,329</b>	<b>26,751</b>
Expenditures:			
Personal Services	48,758	42,225	43,000
Contractual Services	5,089	17,000	17,000
Commodities	36,317	33,000	33,000
Capital Outlay	38,595	60,000	60,000
Transfers Out	80,000	80,000	75,000
Cash Forward (2021 column)			
<b>Total Expenditures</b>	<b>208,759</b>	<b>232,225</b>	<b>228,000</b>
Unencumbered Cash Balance, Dec 31	70,314	22,104	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			228,000
Tax Required			201,249
Delinquency Computation % Rate			0
Amount of 2020 Ad Valorem Tax			201,249

CPA summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2019	Allocation for Year 2021				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	179,286	4604	69	562	412	10
Total	179,286	4,604	69	562	412	10

County Treas MVT Estimate 4,604  
County Treas RVT Estimate 69  
County Treas 16/20M Estimate 562  
County Treas Commercial Vehicle Tax Estimate 412  
County Treas Watercraft Tax Estimate 10

MVT Factor 0.02568  
RVT Factor 0.00038  
16/20M Factor 0.00313  
Commercial Vehicle Factor 0.00230  
Watercraft Factor 0.00006

(Only the actual budget year for 2019 is to be shown)

## 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	241,689	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		241,689
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	80,000									
Total Receipts	80,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	80,000
Resources Available:	321,689	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	321,689
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	55,734									
Total Expenditures	55,734	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	55,734
Cash Balance Dec 31	265,955	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	265,955
										265,955

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\*\* Note: These two block figures should agree.

CPA Summary

**NOTICE OF BUDGET HEARING**

The governing body of

**Logan County**

will meet on August 24, 2020 at 9 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.

Detailed budget information is available at Logan County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	2,691,958	27.386	2,626,675	19.352	2,758,494	1,532,471	23.317
Debt Service	347,280	0.193	346,780	0.189	422,608	14,126	0.215
Road & Bridge	1,258,112	7.045	1,785,000	17.269	1,457,000	933,774	14.208
County Health	332,773	1.968	344,900	2.110	410,300	169,230	2.575
Noxious Weed	191,070	0.965	242,400	0.085	197,400	19,329	0.294
Hospital Maintenance	396,050	4.831	419,158	6.000	412,550	394,349	6.000
Employee Benefits	880,584	11.151	955,000	12.901	961,000	907,561	13.809
Ambulance	356,500	5.842	337,000	1.310	332,000	59,648	0.908
Special Alcohol and Drug	1,800		5,000		43,194		
Noxious Weed Capital C	10,200		60,000		60,000		
Prairie Dog	33,600		103,500		93,500		
Non-Budgeted Funds-A	291,914						
Non-Budgeted Funds-B	3,652						
Totals	6,795,493	59.381	7,225,413	59.216	7,148,046	4,030,488	61.326
Less: Transfers	1,105,931		1,015,000		700,000		
Net Expenditure	5,689,562		6,210,413		6,448,046		
Total Tax Levied	4,026,809		4,093,985		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	67,813,853		69,134,939		65,722,485		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	2,210,000	1,990,000	1,740,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	2,210,000	1,990,000	1,740,000

\*Tax rates are expressed in mills

Clerk

**NOTICE OF BUDGET HEARING**

	Prior Year Actual 2019		Current Yr Estimate 2020		Proposed Budget Year 2021			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2020 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Other District Funds								
Fire District #1	208,759	1.68700	232,225	2.10900	228,000	201,249	2.445	82,298,908
Totals	208,759	1.68700	232,225	2.10900	228,000	201,249	2.445	

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 Clerk

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Logan County

2021

## 2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	1,519,580	23.121	12,891
Debt Service	14,007	0.213	119
Road & Bridge	925,919	14.088	7,855
County Health	167,806	2.553	1,424
Noxious Weed	19,166	0.292	163
Hospital Maintenance	391,032	5.950	3,317
Employee Benefits	899,927	13.693	7,634
Ambulance	59,146	0.900	502
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
0			0
TOTAL	3,996,583	60.810	33,905

2020 July 1 Valuation: 65,722,485

Valuation Factor: 65,722.485

Neighborhood Revitalization Subj to Rebate: 557,552

Neighborhood Revitalization factor: 557.552

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Logan County

2021

## 2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	200,239	2.433	1,009
TOTAL	200,239	2.433	1,009

2020 July 1 Valuation: 82,298,908

Valuation Factor: 82,298.908

Neighborhood Revitalization Subj to Rebate: 414,593

Neighborhood Revitalization factor: 414.593

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.