

## 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 2025; and  
 (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
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	2,936,920	1,617,576	24.016
Debt Service	10-113	7	330,525		
Road & Bridge	68-5,101	8	1,605,000	719,334	10.680
County Health	65-204	9	388,000	171,232	2.542
Noxious Weed	2-1318	9	280,400	83,105	1.234
Hospital Maintenance	19-4606	10	400,000	380,672	5.652
Employee Benefits	12-16, 102	10	1,373,332	1,318,190	19.571
Ambulance		11	480,000	233,333	3.464
Opioid		11	25,452		
Special Alcohol and Drug		12	6,000		
Noxious Weed Capital Outlay		12	171,391		
Prairie Dog		13	63,000		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals	xxxxxxx		8,060,020	4,523,442	67.159
Budget Hearing Notice					
Budget Hearing Notice 2		19a			
Combined Rate and Budget Hearing		19			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice		20			
Neighborhood Revitalization		21			
			County Clerk's Use Only		
			67,355,107		
			Nov 1, 2024 Total Assessed Valuation		

County Clerk's Use Only
67,355,107
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate

67.092

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

YES

Assisted by:

ADAMS BROWN, LLC

Address:

Email:

Attest: Sept. 16<sup>th</sup> 2024

*Crystal Rucker*  
 County Clerk

*Cameron Edwards*  
 Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.



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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,718,672	90,510	1,460	5,665	4,771	1,133
Debt Service	24,415	1,286	21	80	68	16
Road & Bridge	650,080	34,235	552	2,143	1,805	429
County Health	169,459	8,924	144	559	471	112
Noxious Weed	131,472	6,924	112	433	365	87
Hospital Maintenance	396,865	20,900	337	1,308	1,102	262
Employee Benefits	1,178,612	62,069	1,001	3,885	3,273	777
Ambulance	250,720	13,204	213	826	696	165
Opioid						
TOTAL	4,520,295	238,052	3,840	14,899	12,551	2,981

County Treas Motor Vehicle Estimate	238,052			
County Treas Recreational Vehicle Estimate		3,840		
County Treas 16/20M Vehicle Estimate			14,899	
County Treas Commercial Vehicle Tax Estimate				12,551
County Treas Watercraft Tax Estimate				2,981
Motor Vehicle Factor	0.05266			
Recreational Vehicle Factor		0.00085		
16/20M Vehicle Factor			0.00330	
Commercial Vehicle Factor				0.00278
Watercraft Factor				0.00066

Logan County

**Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Equipment Reserve Fund	500,000	250,000	300,000	K.S.A. 19-119
General Fund	Capital Improvement Fund	-	-	50,000	K.S.A. 19-120
Road and Bridge Fund	Special Highway Improvement Fund	50,000	50,000	50,000	K.S.A. 68-141g
Road and Bridge Fund	Special Machinery Fund	200,000	175,000	175,000	K.S.A. 68-141g
Special Motor Vehicle	General Fund	7,680	-	-	K.S.A. 8-145
Total		757,680	475,000	575,000	
Adjustments*					
Adjusted Totals		757,680	475,000	575,000	

\*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, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020 Refunding Bonds	6/4/2020	9/1/2025	1.70	1,520,000	640,000	3/1 & 9/1	9/1	10,880	315,000	5,525	325,000
Fire District No 1 - None											
Total G.O. Bonds					640,000			10,880	315,000	5,525	325,000
Revenue Bonds:											
None											
Fire District No 1 - None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Fire District No 1 - None											
Total Other					0			0	0	0	0
Total Indebtedness					640,000			10,880	315,000	5,525	325,000

## 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, 2024	Payments Due 2024	Payments Due 2025
None							
Fire District No 1 - None							
				Totals	0	0	0

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

Logan County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,158,957	1,585,290	943,270
Receipts:			
Ad Valorem Tax	1,857,739	1,684,299	xxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,184		
Motor Vehicle Tax	110,413	92,310	90,510
Recreational Vehicle Tax		1,789	1,460
16/20M Vehicle Tax		6,347	5,665
Commercial Vehicle Tax		5,083	4,771
Watercraft Tax		340	1,133
Gross Earnings (Intangible) Tax	11,555	5,909	0
Intangibles	35,844	12,000	12,000
Local Sales Tax	290,313	125,000	125,000
State Aid	2,691	0	0
County Offices	64,766	35,000	35,000
Antique Motor Vehicle Registration Fees	1,995	0	0
Interest on Taxes	20,543	5,000	5,000
Transfers In	7,680	0	0
Other Income	78,601	13,000	15,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	479,761	100,000	100,000
Neighborhood Revitalization Rebate	0	-27,632	-19,465
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,971,085	2,058,445	376,074
Resources Available:	4,130,042	3,643,735	1,319,344

Logan County

2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Resources Available:</b>	4,130,042	3,643,735	1,319,344
<b>Expenditures:</b>			
County Commission	52,125	57,830	59,450
County Clerk	87,042	93,040	95,600
County Treasurer	128,121	122,500	125,000
County Attorney	98,179	101,300	102,900
Register of Deeds	74,287	95,000	98,430
Sheriff	281,614	253,000	283,550
Emergency Preparedness	31,681	37,100	37,900
Unified Court	17,011	36,450	36,450
Courthouse General	534,290	810,000	860,000
Custodian	33,476	42,800	42,800
Landfill	47,502	61,000	74,000
Drug Enforcement Unit	69,463	69,000	71,250
Election	16,947	38,400	39,500
Appraiser's Cost	147,642	174,500	185,050
Area of Aging	3,500	3,500	3,500
Community Economic Development	52,116	50,000	50,000
Conservation District	25,000	25,000	25,000
County Attorney Scholarships	9,315	0	0
Dispatching Services	85,637	94,215	103,640
Fair Assn	65,750	0	0
Family Shelter	2,500	3,000	3,000
GIS System & Maintenance	9,200	9,500	9,500
Historical Records	11,000	11,000	11,000
Court Cases	2,588	5,000	4,000
Juvenile Services	0	2,000	2,000
Intellectual Disability	28,000	20,000	20,000
Mental Health	20,700	20,930	20,000
Manor Operation & Maintenance	5,000	0	0
Prisoner Board	42,403	70,000	70,000
Services for the Elderly	17,000	17,000	17,000
Silver Haired Legislature	150	400	400
Solid Waste Recycling Fees	3,116	6,000	6,000
Western KS Child Advocacy Center	6,000	6,000	6,000
Transfers to Reserve Funds	500,000	250,000	350,000
Other	36,397	115,000	124,000
<b>Subtotal</b>	<b>2,544,752</b>	<b>2,700,465</b>	<b>2,936,920</b>
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,544,752</b>	<b>2,700,465</b>	<b>2,936,920</b>
Unencumbered Cash Balance Dec 31	1,585,290	943,270	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,844,100	2,700,465	2,936,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,936,920
		Tax Required	1,617,576
	Delinquent Comp Rate:	0.0%	0
	Amount of 2024 Ad Valorem Tax		1,617,576

CPA Summary

No assurance is provided. Substantially all disclosures omitted.



Logan County

2025

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Salaries	51,416	53,130	54,750
Contractual	53	700	700
Commodities	656	4,000	4,000
Capital Outlay			
Total	52,125	57,830	59,450
County Clerk			
Salaries	82,531	84,540	87,100
Contractual	1,752	3,500	3,500
Commodities	2,759	5,000	5,000
Capital Outlay			
Total	87,042	93,040	95,600
County Treasurer			
Salaries	115,650	115,000	117,500
Contractual	8,063	5,500	5,500
Commodities	979	2,000	2,000
Capital Outlay	3,429		
Total	128,121	122,500	125,000
County Attorney			
Salaries	85,104	88,300	90,900
Contractual	5,240	10,000	9,000
Commodities	4,247	3,000	3,000
Capital Outlay	3,588	0	
Total	98,179	101,300	102,900
Register of Deeds			
Salaries	66,423	81,500	83,930
Contractual	4,276	8,500	8,500
Commodities	3,588	5,000	6,000
Capital Outlay			
Total	74,287	95,000	98,430
Sheriff			
Salaries	191,484	197,000	202,450
Contractual	31,329	31,000	57,600
Commodities	58,622	25,000	21,500
Capital Outlay	179		2,000
Total	281,614	253,000	283,550
Emergency Preparedness			
Salaries	25,136	26,100	26,900
Contractual	3,861	3,800	3,800
Commodities	2,684	7,200	7,200
Capital Outlay			
Total	31,681	37,100	37,900
Unified Court			
Salaries	0		
Contractual	8,699	13,750	13,750
Commodities	0	2,200	2,200
Capital Outlay	0	8,000	8,000
District Expenses	8,312	12,500	12,500
Total	17,011	36,450	36,450
Total - Page 6b	770,060	796,220	839,280

Logan County

2025

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Courthouse General			
Salaries			
Contractual	417,314	400,000	450,000
Commodities	91,046	310,000	310,000
Capital Outlay	25,930	100,000	100,000
Total	534,290	810,000	860,000
Custodian			
Salaries	24,513	33,000	33,000
Contractual	76	1,500	1,500
Commodities	8,887	8,300	8,300
Capital Outlay			
Total	33,476	42,800	42,800
Landfill			
Salaries	16,852	16,000	24,000
Contractual	23,007	35,000	40,000
Commodities	7,643	10,000	10,000
Capital Outlay			
Total	47,502	61,000	74,000
Drug Enforcement Unit			
Salaries	53,326	54,000	56,250
Contractual	0	0	0
Commodities	16,137	15,000	15,000
Capital Outlay	0	0	0
Total	69,463	69,000	71,250
Election			
Salaries	7,474	13,400	14,500
Contractual	5,504	7,000	7,000
Commodities	3,969	18,000	18,000
Capital Outlay			
Total	16,947	38,400	39,500
Appraiser's Cost			
Salaries	135,930	85,500	88,050
Contractual	7,620	80,000	87,000
Commodities	4,092	9,000	10,000
Capital Outlay			
Total	147,642	174,500	185,050
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	37,116	35,000	35,000
Wild West Foundation	15,000	15,000	15,000
Total	52,116	50,000	50,000
Total - Page 6c	904,936	1,249,200	1,326,100

Logan County

2025

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Conservation District			
Appropriation	25,000	25,000	25,000
Total	25,000	25,000	25,000
County Attorney Scholarships			
Appropriation	9,315	0	
Total	9,315	0	0
Dispatching Services			
Oakley PD	85,637	94,215	103,640
Total	85,637	94,215	103,640
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	3,000	3,000
Total	2,500	3,000	3,000
GIS System & Maintenance			
Appropriation	9,200	9,500	9,500
Total	9,200	9,500	9,500
Historical Records			
Butterfield Trail Assn.	11,000	11,000	11,000
Total	11,000	11,000	11,000
Court Cases			
Jury Trials	2,588	5,000	4,000
Total	2,588	5,000	4,000
Juvenile Services			
Detention Center	0	1,000	1,000
NWK Juvenile Services Program	0	1,000	1,000
Total	0	2,000	2,000
Intellectual Disability			
DSNWK Inc.	28,000	20,000	20,000
Total	28,000	20,000	20,000
Mental Health			
High Plains Mental Health	20,700	20,930	20,000
Total	20,700	20,930	20,000
Manor Operation & Maintenance			
Appropriation	5,000	0	
Total	5,000	0	0
Prisoner Board			
Prisoner Board	42,403	70,000	70,000
Total	42,403	70,000	70,000
Services for the Elderly			
Appropriation	17,000	17,000	17,000
Total	17,000	17,000	17,000
Silver Haired Legislature			
Appropriation	150	400	400
Total	150	400	400
Total - Page 6d	324,243	278,045	285,540

Logan County

2025

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Solid Waste Recycling Fees			
NWK Regional Recycling Organization	3,116	6,000	6,000
Total	3,116	6,000	6,000
Western KS Child Advocacy Center			
Appropriations	6,000	6,000	6,000
Total	6,000	6,000	6,000
Transfers to Reserve Funds			
Transfer to Capital Improvement	0	0	50,000
Transfer to Equipment Reserve	500,000	250,000	300,000
Total	500,000	250,000	350,000
Other			
Rawlins County Dentistry	8,000	8,000	8,000
Ambulance Lease	2,400	0	
County IT	15,834	72,000	82,000
Western Vista ByWay	0	5,000	4,000
Prairie Dog Eradication	10,163	30,000	30,000
Total	36,397	115,000	124,000
Total - Page 6e	545,513	377,000	486,000
Total - Page 6b	770,060	796,220	839,280
Total - Page 6c	904,936	1,249,200	1,326,100
Total - Page 6d	324,243	278,045	285,540
Total Detail Expenditures**	2,544,752	2,700,465	2,936,920

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

2025

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

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,248,061	1,190,438	570,401
Receipts:			
Ad Valorem Tax	569,099	637,078	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,014	0	0
Motor Vehicle Tax	39,872	28,228	34,235
Recreational Vehicle Tax		547	552
16/20M Vehicle Tax		1,941	2,143
Commercial Vehicle Tax		1,555	1,805
Watercraft Tax		116	429
Special City & County Highway	234,757	263,950	234,757
State Aid	45,507	0	0
Reimbursements	180,536	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-10,452	-8,656
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,073,785</b>	<b>972,963</b>	<b>315,265</b>
<b>Resources Available:</b>	<b>2,321,846</b>	<b>2,163,401</b>	<b>885,666</b>
Expenditures:			
Personal Services	344,642	458,000	470,000
Contractual Services	107,416	570,000	570,000
Commodities	429,350	340,000	340,000
Capital Outlay	0	0	0
Transfer Out - Special Machinery	200,000	175,000	175,000
Transfer Out - Special Highway	50,000	50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,131,408</b>	<b>1,593,000</b>	<b>1,605,000</b>
Unencumbered Cash Balance Dec 31	1,190,438	570,401	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,575,000	1,593,000	1,605,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,605,000
		Tax Required	719,334
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			719,334

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Logan County

2025

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

Adopted Budget County Health	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	321,124	326,933	158,619
Receipts:			
Ad Valorem Tax	163,963	166,070	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	754	0	0
Motor Vehicle Tax	10,559	8,147	8,924
Recreational Vehicle Tax	0	158	144
16/20 M Vehicle Tax	0	560	559
Commercial Vehicle Tax	0	449	471
Watercraft Tax	0	34	112
Federal Aid	12,965	0	0
State Aid	13,168	0	0
Grants and Reimbursements	152,903	33,792	50,000
Neighborhood Revitalization Rebate		-2,724	-2,061
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>354,312</b>	<b>206,486</b>	<b>58,149</b>
<b>Resources Available:</b>	<b>675,436</b>	<b>533,419</b>	<b>216,768</b>
Expenditures:			
Personal Services	220,380	227,500	230,000
Contractual Services	24,342	18,000	22,500
Commodities	28,572	30,800	32,500
Capital Outlay	75,209	0	0
Medical Supplies	0	98,500	103,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>348,503</b>	<b>374,800</b>	<b>388,000</b>
Unencumbered Cash Balance Dec 31	326,933	158,619	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	361,300	374,800	388,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	388,000
		Tax Required	171,232
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	171,232

Adopted Budget Noxious Weed	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	124,530	156,617	110,374
Receipts:			
Ad Valorem Tax	98,217	128,843	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	190	0	0
Motor Vehicle Tax	3,341	4,896	6,924
Recreational Vehicle Tax	0	95	112
16/20 M Vehicle Tax	0	337	433
Commercial Vehicle Tax	0	270	365
Watercraft Tax	0	20	87
Chemical Sales	123,717	100,000	80,000
Neighborhood Revitalization Rebate	0	-2,114	-1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>225,465</b>	<b>232,347</b>	<b>86,921</b>
<b>Resources Available:</b>	<b>349,995</b>	<b>388,964</b>	<b>197,295</b>
Expenditures:			
Personal Services	63,076	62,590	64,400
Contractual Services	15,196	20,000	20,000
Commodities	111,863	196,000	196,000
Capital Outlay	3,243	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>193,378</b>	<b>278,590</b>	<b>280,400</b>
Unencumbered Cash Balance Dec 31	156,617	110,374	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	280,800	278,590	280,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	280,400
		Tax Required	83,105
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	83,105

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

2025

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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Hospital Maintenance</b>			
Unencumbered Cash Balance Jan 1	292,995	11,900	0
Receipts:			
Ad Valorem Tax	91,624	388,928	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,886		
Motor Vehicle Tax	25,395	4,464	20,900
Recreational Vehicle Tax	0	87	337
16/20 M Vehicle Tax	0	307	1,308
Commercial Vehicle Tax	0	246	1,102
Watercraft Tax	0	18	262
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-6,381	-4,581
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>118,905</b>	<b>387,669</b>	<b>19,328</b>
<b>Resources Available:</b>	<b>411,900</b>	<b>399,569</b>	<b>19,328</b>
Expenditures:			
Appropriations	400,000	0	400,000
Transfer to Reserve Fund	0	399,569	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>400,000</b>	<b>399,569</b>	<b>400,000</b>
Unencumbered Cash Balance Dec 31	11,900	0	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	400,000	400,000	400,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	400,000
		Tax Required	380,672
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	380,672

Adopted Budget

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	43,739	27,240	0
Receipts:			
Ad Valorem Tax	1,004,983	1,155,040	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,251	0	0
Motor Vehicle Tax	54,494	49,974	62,069
Recreational Vehicle Tax	0	969	1,001
16/20 M Vehicle Tax	0	3,436	3,885
Commercial Vehicle Tax	0	2,752	3,273
Watercraft Tax	0	206	777
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-18,949	-15,863
Miscellaneous	4,761	50,000	
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,088,489</b>	<b>1,243,428</b>	<b>55,142</b>
<b>Resources Available:</b>	<b>1,112,228</b>	<b>1,270,668</b>	<b>55,142</b>
Expenditures:			
Social Security	132,694	140,000	150,000
KPERs	140,368	165,000	226,332
Unemployment	1,380	12,000	12,000
Medical and Other Insurance	737,453	878,668	910,000
Workers Compensation	73,093	75,000	75,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,084,988</b>	<b>1,270,668</b>	<b>1,373,332</b>
Unencumbered Cash Balance Dec 31	27,240	0	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,085,000	1,317,000	1,373,332
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,373,332
		Tax Required	1,318,190
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	1,318,190

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.



Logan County

2025

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

Adopted Budget <b>Ambulance</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	275,061	281,402	144,371
Receipts:			
Ad Valorem Tax	197,762	245,706	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	968	0	0
Motor Vehicle Tax	7,764	9,843	13,204
Recreational Vehicle Tax	0	191	213
16/20 M Vehicle Tax	0	677	826
Commercial Vehicle Tax	0	542	696
Watercraft Tax	0	41	165
Collections	233,519	90,000	90,000
State Aid	0	0	0
Neighborhood Revitalization Rebate		-4,031	-2,808
Miscellaneous	865	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>440,878</b>	<b>342,969</b>	<b>102,296</b>
<b>Resources Available:</b>	<b>715,939</b>	<b>624,371</b>	<b>246,667</b>
Expenditures:			
Personal Services	269,147	310,000	310,000
Contractual Services	47,290	45,000	45,000
Commodities	63,532	45,000	45,000
Capital Outlay	54,568	80,000	80,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>434,537</b>	<b>480,000</b>	<b>480,000</b>
Unencumbered Cash Balance Dec 31	281,402	144,371	xxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	435,000	480,000	480,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		480,000
	Tax Required		233,333
	Delinquent Comp Rate: 0.0%		0
	Amount of 2024 Ad Valorem Tax		233,333

Adopted Budget <b>Opioid</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	5,252	15,352
Receipts:			
State Aid	5,226	10,000	10,000
Interest Income	26	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,252</b>	<b>10,100</b>	<b>10,100</b>
<b>Resources Available:</b>	<b>5,252</b>	<b>15,352</b>	<b>25,452</b>
Expenditures:			
Appropriations	0	0	25,452
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>25,452</b>
Unencumbered Cash Balance Dec 31	5,252	15,352	0
2023/2024/2025 Budget Authority Amount:	0	0	25,452

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

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

Adopted Budget <b>Special Alcohol and Drug</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	48,056	54,251	58,531
Receipts:			
Private Club Liquor Tax	10,780	10,280	10,664
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,780</b>	<b>10,280</b>	<b>10,664</b>
<b>Resources Available:</b>	<b>58,836</b>	<b>64,531</b>	<b>69,195</b>
Expenditures:			
Contractual Services	4,585	6,000	6,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>4,585</b>	<b>6,000</b>	<b>6,000</b>
Unencumbered Cash Balance Dec 31	54,251	58,531	63,195
2023/2024/2025 Budget Authority Amount:	51,262	63,616	6,000

Adopted Budget

<b>Noxious Weed Capital Outlay</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	171,391	171,391	171,391
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>171,391</b>	<b>171,391</b>	<b>171,391</b>
Expenditures:			
Capital Outlay	0	0	171,391
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>171,391</b>
Unencumbered Cash Balance Dec 31	171,391	171,391	0
2023/2024/2025 Budget Authority Amount:	146,391	171,391	171,391

**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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	131,375	171,365	133,365
Receipts:			
Reimbursements	71,447	30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>71,447</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>202,822</b>	<b>201,365</b>	<b>163,365</b>
Expenditures:			
Personal Services	288	1,500	1,500
Contractual Services	906	1,500	1,500
Commodities	30,263	65,000	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>31,457</b>	<b>68,000</b>	<b>63,000</b>
Unencumbered Cash Balance Dec 31	171,365	133,365	100,365
2023/2024/2025 Budget Authority Amount:	73,700	68,000	63,000

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

Logan County

**NON-BUDGETED FUNDS (A)**  
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery		Special Highway Improvement		Equipment Reserve		Register of Deeds Technology		Clerk Technology		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	76,165	Cash Balance Jan 1	892,500	Cash Balance Jan 1	2,057,047	Cash Balance Jan 1	23,277	Cash Balance Jan 1	12,908	3,061,897
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	200,000	Transfers In	50,000	Transfers In	500,000	Collections	5,980	Collections	1,295	
Voided Encumbrance	137,176			Federal Aid	40,350					
Total Receipts	337,176	Total Receipts	50,000	Total Receipts	540,350	Total Receipts	5,980	Total Receipts	1,295	934,801
Resources Available:	413,341	Resources Available:	942,500	Resources Available:	2,597,397	Resources Available:	29,257	Resources Available:	14,203	3,996,698
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	74,578	Capital Outlay	48,875	Capital Outlay	1,307,595	Capital Outlay	1,424	Commodities	4,809	
Total Expenditures	74,578	Total Expenditures	48,875	Total Expenditures	1,307,595	Total Expenditures	1,424	Total Expenditures	4,809	1,437,281
Cash Balance Dec 31	338,763	Cash Balance Dec 31	893,625	Cash Balance Dec 31	1,289,802	Cash Balance Dec 31	27,833	Cash Balance Dec 31	9,394	2,559,417
										2,559,417

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

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

2025

Logan County

**NON-BUDGETED FUNDS (B)**  
(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Treasurer Technology		Multi-County Health		Capital Improvement Fund		SLFRF ARPA Fund		Health ELC Grant		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	9,167	Cash Balance Jan 1	16,074	Cash Balance Jan 1	2,091,985	Cash Balance Jan 1	43,321	Cash Balance Jan 1	15,740	2,176,287
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	1,295	Collections	2,071	Transfers In	0	Federal Aid	271,351	Federal Aid	25,384	
						Interest	2,300			
Total Receipts	1,295	Total Receipts	2,071	Total Receipts	0	Total Receipts	273,651	Total Receipts	25,384	302,401
Resources Available:	10,462	Resources Available:	18,145	Resources Available:	2,091,985	Resources Available:	316,972	Resources Available:	41,124	2,478,688
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	1,788	Capital Outlay	300,000	Personal Services	260,760	Grant Disbursements	16,669	
						County IT	56,212			
Total Expenditures	0	Total Expenditures	1,788	Total Expenditures	300,000	Total Expenditures	316,972	Total Expenditures	16,669	635,429
Cash Balance Dec 31	10,462	Cash Balance Dec 31	16,357	Cash Balance Dec 31	1,791,985	Cash Balance Dec 31	0	Cash Balance Dec 31	24,455	1,843,259 **
										1,843,259 **

\*\*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 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Oil & Gas Depletion Trust		Prosecuting Attorney Training		Special Motor Vehicle		Manor Capital Outlay Fund			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	1,515,348	Cash Balance Jan 1	1,942	Cash Balance Jan 1	0	Cash Balance Jan 1	142,348	Cash Balance Jan 1	1,659,638
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest on Investments	22,504	Collections	665	Collections	30,636				
Total Receipts	22,504	Total Receipts	665	Total Receipts	30,636	Total Receipts	0	Total Receipts	53,805
Resources Available:	1,537,852	Resources Available:	2,607	Resources Available:	30,636	Resources Available:	142,348	Resources Available:	1,713,443
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual Services	600,000	Capital Outlay	1,376	Personal Services	14,782				
				Contractual Services	819				
				Commodities	3,867				
				Capital Outlay	3,488				
				Transfers Out	7,680				
Total Expenditures	600,000	Total Expenditures	1,376	Total Expenditures	30,636	Total Expenditures	0	Total Expenditures	632,012
Cash Balance Dec 31	937,852	Cash Balance Dec 31	1,231	Cash Balance Dec 31	0	Cash Balance Dec 31	142,348	Cash Balance Dec 31	1,081,431 **
									1,081,431 **

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

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

CONSOLIDATED METHOD FUND PAGE

2025

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

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	48,681	71,392	41,567
Ad Valorem Tax	135,009	122,295	xxxxxxxxxxxxxxx
Delinquent Tax	648	0	0
Motor Vehicle Tax	3,559	3,433	3,581
Recreational Vehicle Tax	0	77	62
16/20M Vehicle Tax	0	594	652
Commercial Vehicle Tax	0	268	449
Watercraft Tax	0	28	40
NRP	0	(520)	(299)
Miscellaneous	5,159	0	0
<b>Total Receipts</b>	<b>144,375</b>	<b>126,175</b>	<b>4,485</b>
<b>Resources Available:</b>	<b>193,056</b>	<b>197,567</b>	<b>46,052</b>
Expenditures:			
Personal Services	59,518	46,000	55,000
Contractual Services	5,524	30,000	30,000
Commodities	36,622	35,000	35,000
Capital Outlay	0	25,000	25,000
Transfers Out	20,000	20,000	20,000
Cash Forward (2025 column)			
<b>Total Expenditures</b>	<b>121,664</b>	<b>156,000</b>	<b>165,000</b>
Unencumbered Cash Balance, Dec 31	71,392	41,567	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	165,000
		Tax Required	118,948
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	118,948

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 2023	Allocation for Year 2025				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General						
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

County Treas MVT Estimate	3,581					
County Treas RVT Estimate		62				
County Treas 16/20M Estimate			652			
County Treas Commercial Vehicle Tax Estimate				449		
County Treas Watercraft Tax Estimate						40

MVT Factor	0.00000					
RVT Factor		0.00000				
16/20M Factor			0.00000			
Commercial Vehicle Factor				0.00000		
Watercraft Factor						0.00000

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2023 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	393,850	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	393,850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfers In	20,000								
Total Receipts	20,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0 20,000
Resources Available:	413,850	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0 413,850
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	413,850	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0 413,850
									413,850

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

## CPA Summary

No assurance is provided. Substantially all disclosures omitted.



## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of  
Logan County

will meet on September 16, 2024 at 8:00 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,544,752	26.355	2,700,465	24.095	2,936,920	1,617,576	24.008
Debt Service	321,065	0.307	325,880	0.342	330,525		
Road & Bridge	1,131,408	8.059	1,593,000	9.114	1,605,000	719,334	10.676
County Health	348,503	2.326	374,800	2.376	388,000	171,232	2.541
Noxious Weed	193,378	1.398	278,590	1.843	280,400	83,105	1.233
Hospital Maintenance	400,000	1.275	399,569	5.564	400,000	380,672	5.650
Employee Benefits	1,084,988	14.268	1,270,668	16.523	1,373,332	1,318,190	19.565
Ambulance	434,537	2.810	480,000	3.515	480,000	233,333	3.463
Opioid					25,452		
Special Alcohol and Drug	4,585		6,000		6,000		
Noxious Weed Capital Outla					171,391		
Prairie Dog	31,457		68,000		63,000		
Non-Budgeted Funds-A	1,437,281						
Non-Budgeted Funds-B	635,429						
Non-Budgeted Funds-C	632,012						
Totals	9,199,395	56.798	7,496,972	63.372	8,060,020	4,523,442	67.136
Revenue Neutral Rate **							67.092
Less: Transfers	757,680		475,000		575,000		
Net Expenditure	8,441,715		7,021,972		7,485,020		
Total Tax Levied	4,099,513		4,520,295		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	72,178,824		71,330,217		67,375,881		

## Outstanding Indebtedness,

January 1,

	2022	2023	2024
G.O. Bonds	1,520,000	945,000	640,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,520,000	945,000	640,000

\*Tax rates are expressed in mills

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

Crystal Rucker  
County Clerk

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

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of  
Logan County  
will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	67.092	Proposed Tax Rate	67.136
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Tax Rates are expressed in mills

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

Page No. 21



**Notice of Revenue Neutral Rate Intent**

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

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

Our proposed mill levy rate is: 67.136

Our proposed ad valorem tax (dollar amount) is 4,523,442

The date of our hearing is: Sept. 9th

The time of our hearing is: 9:30am

The location of our hearing is: Commissioners Room

\_\_\_\_ 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, 2024.

WITNESS my hand on July 19th, 2024.



Capital Lusk  
Officer of Governing Body

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

Resolution No. 24-09

A RESOLUTION OF Logan COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2025;

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

WHEREAS, the Logan County Clerk provided notice of the hearing on the Revenue Neutral Rate on Sept 16, 2024; and

WHEREAS, the Revenue Neutral Rate for tax year 2025 for Logan County was calculated as 67.092 mills by the County Clerk; and

WHEREAS, the budget proposed by the Logan County Board of County Commissioners for tax year 2025 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Logan County Board of County Commissioners held a hearing on 9/16, 2024 allowing all interested taxpayers an opportunity to be heard at the hearing; and

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

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

Logan County shall levy a property tax rate exceeding the Revenue Neutral Rate of 67.136 mills for Tax Year 2025.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Logan County Board of County Commissioners.

ADOPTED this 16<sup>th</sup> day of Sept., 2024  
Cameron Edwards

Chairman, Board of County Commissioners

Attested:

Crystal Rucker

County Clerk



Roll Call Vote

A Roll Call Vote of the Logan County  
Governing Body

To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8/16/24  
(Date)

Resolution No. 24-09

Governing Body Member	Yes	No	No Vote
<u>Cameron Edwards</u>	<u>X</u>		
<u>David E. Hubert</u>	<u>✓</u>		
<u>Andy Ruckin</u>	<u>✓</u>		
TOTAL			

Certified:

Cynthia Ruckin





Logan County

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**Logan County**

will meet on September 16, 2024 at 8:00 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,544,752	26.355	2,700,465	24.095	2,936,920	1,617,576	24.008
Debt Service	321,065	0.307	325,880	0.342	330,525		
Road & Bridge	1,131,408	8.059	1,593,000	9.114	1,605,000	719,334	10.676
County Health	348,503	2.326	374,800	2.376	388,000	171,232	2.541
Noxious Weed	193,378	1.398	278,590	1.843	280,400	83,105	1.233
Hospital Maintenance	400,000	1.275	399,569	5.564	400,000	380,672	5.650
Employee Benefits	1,084,988	14.268	1,270,668	16.523	1,373,332	1,318,190	19.565
Ambulance	434,537	2.810	480,000	3.515	480,000	233,333	3.463
Opioid					25,452		
Special Alcohol and Drug	4,585		6,000		6,000		
Noxious Weed Capital Outlay					171,391		
Prairie Dog	31,457		68,000		63,000		
Non-Budgeted Funds-A	1,437,281						
Non-Budgeted Funds-B	635,429						
Non-Budgeted Funds-C	632,012						
<b>Totals</b>	<b>9,199,395</b>	<b>56.798</b>	<b>7,496,972</b>	<b>63.372</b>	<b>8,060,020</b>	<b>4,523,442</b>	<b>67.136</b>
<b>Revenue Neutral Rate **</b>							<b>67.092</b>
Less: Transfers	757,680		475,000		575,000		
Net Expenditure	8,441,715		7,021,972		7,485,020		
Total Tax Levied	4,099,513		4,520,295		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	72,178,824		71,330,217		67,375,881		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	1,520,000		945,000		640,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	1,520,000		945,000		640,000		

\*Tax rates are expressed in mills

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

Crystal Rucker  
County Clerk

(First published in The Oakley Graphic on September 4, 2024)

# 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 4<sup>th</sup> day of Sept., 20 24

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 \$ 144.00

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

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

Total Publication Fee \$ 144.00

[Signature]  
(Signed)

Witness my hand this 5<sup>th</sup> day of September, 20 24

SUBSCRIBED and SWORN to before me this 5<sup>th</sup>

day of September, 20 24.

[Signature]  
(Notary Public)

My commission expires January 16, 2028

