State of Kansas
Special District

2022

CERTIFICATE

To the Clerk of Phillips County, State of Kansas
We, the undersigned, officers of
Logan Fire District
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 expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3626	5	272,000	82,112	6.033
Totals		xxxxxxxxxxx	272,000	82,112	
Budget Summary		6			
Neighborhood Revitalization Rebate		7			

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661

Email:

Final Assessed Valuation:	County Clerk's Use Only
Phillips County	
Norton County	
Rooks County	
0	
0	
Total Assessed Valuation	0
	November 1, 2021 Valuation

Terry Dettschalk
Kenny Dahlsten
Gary Beeler
Justin Hys

Attest: _____, 2021

County Clerk

Governing Body

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

Notice of hearing 2021-22 Logan Fire District Budget and exceeding Revenue Neutral notice

PROOF OF PUBLICATION

STATE OF KANSAS, PHILLIPS COUNTY, SS:

JOHN L. SULLIVAN
Of lawful age, being duly sworn upon oath states he is the Publisher of THE LOGAN REPUBLICAN.
THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least one year prior to the first publication of the attacked notice;
THAT said paper was entered as second class mail matter at the post office of its publication;
THAT said paper has a general paid circ
COUNTY, KANSAS, and is not a trade,
has been printed and published in Phillip
THE ATTACHED was published on the
newspaper:

Logan Fire District 2022 Budget

1st Publication — _____ 12th
2nd Publication — _____
3rd Publication — _____

PUBLICATION 3 columns x 7 inches =

Notary Fees _____

Additional Copies _____

TOTAL PUBLICATION FEE $68.20

(Signed) John L Sullivan

Witness my hand this 16th **day of** August **,2021**

SUBSCRIBED AND SWORN to before me this 16th **day of** August **,2021**

Ireland R. Voss

NOTARY PUBLIC - State of Kansas
IRELAND R. VOSS
My Appt. Expires 11/12/2023

My commission expires 11/12/2023

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2022

The governing body of
Logan Fire District
Phillips County
August 25, 2021 at 7:00 pm at City Office for the purpose of hearing and
of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
nformation is avaiable at City Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Phillips County (home county) Norton County, Rooks County

BUDGET SUMMARY
2 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits
Estimated Tax Rate is subject to change depending on the final assessed valuation.

r Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
nditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
56,640	4.810	160,000	5.347	272,000	82,112	5.028
56,640	4.810	160,000	5.347	272,000	82,112	5.028
						4.968
0		0		0		
56,640		160,000		272,000		
79,658		81,142		xxxxxxxxxxxxx		
6,559,574		15,174,781		16,330,771		

019	2020	2021
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

Kansas Senate Bill 13.

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of 2022
Logan Fire Distict
August 25, 2021 at 6:30 pm at City Office for the purpose of hearing and
lating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES
Phillips County (home county) Norton County, Rooks County.

eutral Rate*	4.968	Proposed Tax Rate	5.028

xpressed in mills
tral Rate as defined by 2021 Kansas Senate Bill 13

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the Logan Fire District was calculated as 4.968 mills by the Phillips County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 25, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LOGAN FIRE DISTRICT:

The Logan Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.028 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 25 day of August (month and year) and **SIGNED** by the Governing Body.

Terry Bottschelk

Kenny Rathbun

Gary Beeler

Justin T. Hy

Logan Fire District
Phillips County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	81,142	2,260	71	1,018	125	16
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	81,142	2,260	71	1,018	125	16

County Treas Motor Vehicle Estimate 2,260

County Treas Recreational Vehicle Estimate 71

County Treas 16/20M Vehicle Estimate 1,018

County Treas Commercial Vehicle Tax Estimate 125

County Treas Watercraft Tax Estimate 16

MVT Factor 0.02785

RVT Factor 0.00088

16/20M Factor 0.01255

Comm Veh Factor 0.00154

Watercraft Factor 0.00020

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget

2022

Logan Fire District
Phillips County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
NONE					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included.
No assurance is provided for this projected budget.

Logan Fire District
Phillips County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
NONE							
				Total	**0**	**0**	**0**

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

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

Logan Fire District

Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required By The Regulatory Basis Of Accounting As Prescribed By The State of Kansas Are Not Included.

Year Ending December 31, 2022

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 15, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

Budgeted property tax revenues for 2022 are based on estimates provided by the County ,reasurer, and the property evaluation provided by the County Clerk.

b. Water sales and sewer charges budgeted for 2022 were increased based on increases or potential increases to rates.

c. Other 2022 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Budgeted expenditures for personal services in 2022 were increased due to expected annual pay rate increases and increased costs of employee benefits.

b. Budgeted payments for debt are based on the amortization schedules for each bond.

c. Other 2022 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

d. No major projects are anticipated for 2022 at this time.

e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

Note C: BASIS OF ACCOUNTING

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recongnized when cash is received and expenditures include disbursements, :counts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	215,856	244,034	177,211
Receipts:			
Ad Valorem Tax	77,851	81,142	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,692	1,886	2,260
Recreational Vehicle Tax	60	82	71
16/20M Vehicle Tax	977	983	1,018
Commercial Vehicle Tax	48	68	125
Watercraft Tax	26	16	16
LAVTR			0
Reimbursed Income	3,364	8,000	8,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	800	1,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**84,818**	**93,177**	**13,490**
Resources Available:	**300,674**	**337,211**	**190,701**
Expenditures:			
Safety	33,000	70,000	95,000
Equipment	12,675	70,000	147,000
Contractual	10,965	20,000	30,000
Refunds			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**56,640**	**160,000**	**272,000**
Unencumbered Cash Balance Dec 31	244,034	177,211	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	204,452	232,050	272,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	272,000
		Tax Required	81,299
	Delinquent Comp Rate:	1.0%	813
		Amount of 2021 Ad Valorem Tax	82,112

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Logan Fire District
Phillips County
will meet on August 25, 2021 at 7:00 pm at City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is avaiable at City Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES
Phillips County (home county) Norton County, Rooks County

BUDGET SUMMARY
Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	56,640	4.810	160,000	5.347	272,000	82,112	5.028
Totals	56,640	4.810	160,000	5.347	272,000	82,112	5.028
*Revenue Neutral Rate***							*4.968*
Less: Transfers	0		0		0		
Net Expenditures	56,640		160,000		272,000		
Total Tax Levied	79,658		81,142		xxxxxxxxxxxxxxx		
Assessed Valuation:	16,559,574		15,174,781		16,330,771		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Charlene Hildebrand
Secretary/Treasurer

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for this projected budget.

County Clerk's Budget Information for 2022 Budget Year
Rooks County values for Phillips County
LOGAN FIRE DISTRICT

1. Estimated Assesed Valuation as of WEDNESDAY, JUNE 2, 2021:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	2,482,683	435	0	24,755
State Assessed	1,320,778	0		
Severed Minerals	54,978			
Personal Property	25,241			
Oil & Gas	1,402,766			
Total Value	5,286,446	435		

2. Personal Property: 1,428,007
(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

RNR provided by Phillips County

3. Actual tax rates levied for the 2021 budget: (2020 levies)

SAC	Fund	Rate
133	LOGAN FIRE DISTRICT-GENERAL	5.347
	Total Levied	5.347

4. Final Assessed Valuation from the November 2020 abstract: 4,574,811

5. 2020 Personal Property: 669,143
(Use this amount on Computation to Determine Limit for 2022 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2019 average tax delinquency percentage: .426088

9. 2019 delinquency percentage for special assessments: .000000

Date Provided: 6/2/21 Provided by: Judith Mary Meier
Rooks County Clerk

ROOKS COUNTY CLERK Seal KANSAS

To PL Co Clk

County Clerk's Budget Information for 2022 Budget Year
Phillips County values for Phillips County
LOGAN F D 4

1. Estimated Assesed Valuation as of MONDAY, JUNE 7, 2021:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	4,819,281	7,953	0	918
State Assessed	250,332	0		
Severed Minerals	11,923			
Personal Property	115,403			
Oil & Gas	864,539			
Total Value	6,061,478	7,953		

2. Personal Property: 979,942
(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

RNR provided by Phillips County

3. Actual tax rates levied for the 2021 budget: (2020 levies)

SAC	Fund	Rate
135	LOGAN F D 4	5.347
	Total Levied	5.347

4. Final Assessed Valuation from the November 2020 abstract: 5,951,353

5. 2020 Personal Property: 750,471
(Use this amount on Computation to Determine Limit for 2022 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2019 average tax delinquency percentage: .679538

9. 2019 delinquency percentage for special assessments: .000000

Date Provided: 6-7-21 Provided by: Yoona Dierberg
Phillips County Clerk

COUNTY CLERK OF
SEAL
PHILLIPS COUNTY, KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Logan Fire District **, HEREBY NOTIFIES THE** Phillips **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.028. The date of our hearing is August 25, 2021 at 7:00 pm AM/PM and will be held at City Office in Logan, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 07-14, 2021.

(Seal)

COUNTY CLERK OF PHILLIPS COUNTY, KANSAS SEAL

Charlene Heldebrand

Clerk or 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.