State of Kansas
City

2026

CERTIFICATE

To the Clerk of Phillips, State of Kansas
We, the undersigned, officers of
City of Logan
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	504,620	151,937	54.828
Debt Service	10-113	8			
Library	12-1220	8	11,058	9,384	3.386
Community Building	12-1, 118	9	14,853	7,851	2.833
Employee Benefits	12-16,102	9	76,733	64,325	23.212
Special Highway		10	16,655		
Water Fund		10	234,833		
Sewer Rental Fund		11	146,423		
Sewer Debt Fund		11	33,110		
Water Debt Fund		12	85,896		
Non-Budgeted Funds		13			
Totals		xxxxxx	1,124,181	233,497	84.259
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			2,771,177
RNR Hearing Notice		16			
Neighborhood Revitalization		17			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 79.843

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Date Attested: _____ 2025

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 the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Logan

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	143,453	23,387	869	1,639	358	392
Debt Service						
Library	9,389	1,531	57	107	23	26
Community Building	7,856	1,281	48	90	20	22
Employee Benefits	60,771	9,907	369	694	152	167
TOTAL	221,469	36,106	1,343	2,530	553	607

County Treas Motor Vehicle Estimate 36,106

County Treas Recreational Vehicle Estimate 1,343

County Treas 16/20M Vehicle Estimate 2,530

County Treas Commercial Vehicle Tax Estimate 553

County Treas Watercraft Tax Estimate 607

Motor Vehicle Factor 0.16303

Recreational Vehicle Factor 0.00606

16/20 Vehicle Factor 0.01142

Commercial Vehicle Factor 0.00250

Watercraft Factor 0.00274

City of Logan 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Equipment Reserve	10,000	10,000	25,000	12-1,117
General	Capital Improvement	5,000	15,000	20,000	12-1,117
Special Highway	Capital Improvement	12,000	13,000	16,655	12-1,118
Water Fund	Capital Improvement	40,000	30,000		12-825d
Water Fund	Water Debt Fund			35,000	12-825d
Sewer Rental	Capital Improvement	15,000	6,000	58,000	12-825d
Sewer Rental	Sewer Debt Fund	40,000	33,500	15,481	12-825d
	Totals	122,000	107,500	170,136	
	Adjustments*				
	Adjusted Totals	122,000	107,500	170,136	

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

City of Logan

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
KDHE Loan-KS Wtr Pollutio	5/11/2005	9/1/2026	2.68	540,837	64,060	3/1 9/1	3/1 9/1	1,507	31,604	654	32,457
KS Public Water Supply	3/13/2024	8/1/2045	2.05	1,379,000	40,500	2/1 8/1	2/1 8/1			27,981	56,414
Total Revenue Bonds					**104,560**			**1,507**	**31,604**	**28,635**	**88,871**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**104,560**			**1,507**	**31,604**	**28,635**	**88,871**

City of Logan

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
Backhoe	10/12/2020	60	3.25	36,000	7,657	7,914	
Loader	10/27/2023	36	4.97	26,000	17,289	9,302	9,287
				Totals	**24,946**	**17,216**	**9,287**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Logan
Phillips

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$9,389	$9,384
Delinquent Tax	$0	$0
Motor Vehicle Tax	$856	$1,531
Recreational Vehicle Tax	$30	$57
16/20M Vehicle Tax	$117	$107
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$10,392	$11,079
Difference in Total Taxes:	$687	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,614,100	$2,772,545
Did Assessed Valuation Decrease?	No	
Levy Rate	3.59	3.385
Difference in Levy Rate:	(0.205)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Logan 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	111,329	118,364	117,899
Receipts:			
Ad Valorem Tax	135,306	143,453	xxxxxxxxxxxxxxx
Delinquent Tax	3,071	2,500	2,500
Motor Vehicle Tax	21,852	14,197	23,387
Recreational Vehicle Tax	735	491	869
16/20M Vehicle Tax	1,584	1,934	1,639
Commercial Vehicle Tax	1,482	1,895	358
Watercraft Tax	481	482	392
Gross Earning (Intangible) Tax	4,326	4,804	7,438
LAVTR			0
City and County Revenue Sharing		0	0
Local Alcoholic Liquor Tax	374	869	390
Reimbursement	3,808	3,850	3,850
Dog Tags	171	200	300
Liquor License	150	300	300
Camping Fee	835	1,000	1,000
Franchise Fees	18,296	20,100	20,200
Rent	26,925	27,000	27,000
Cemetery	1,125	2,000	2,200
Trash Collection	61,099	62,500	63,000
Sales Tax	74,458	74,500	75,000
Street lights	2,460	2,460	2,460
Returned Checks & Lates Fees		100	200
Occupation Tax		300	300
Pool Receipts		100	100
Reimbursement from Insurance	4,208	300	100
Fines	442		
Interest on Idle Funds	17,536	10,000	5,000
Neighborhood Revitalization Rebate	-436	-650	-366
Miscellaneous	1,105	5,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**381,393**	**379,685**	**237,617**
Resources Available:	**492,722**	**498,049**	**355,516**
Expenditures:			
General Government	93,968	86,200	106,200
Street Lights	12,768	13,000	15,000
Street	46,564	23,500	48,000
Shop	13,863	17,000	25,000
Page 7b Total	167,163	139,700	194,200
Fire Protection	13,466	18,700	27,800
Swimming Pool	32,788	30,200	39,200
Youth Center	5,893	6,750	7,800
Library Maintenance	5,843	6,700	7,250
Page 7c Total	57,990	62,350	82,050
Park & Lake	20,247	24,900	25,950
Cemetery	19,370	19,200	21,500
Page 7d Total	39,617	44,100	47,450
Water Tower Insurance	1,434		8,390
Contractual		4,000	9,500
Refuse Collection	52,052	53,000	55,000
Police Department	12,102	13,000	14,030
Street Reoil			
Hansen Memorial Museum & Plaza	24,000	24,000	24,000
Logan Manor Nursing Home	5,000	5,000	15,000
Library			
Transfer to Equipment Reserve Fund	10,000	10,000	25,000
Tramsfer to Capital Improvement	5,000	15,000	20,000
Cash Forward (2026 column)			
Miscellaneous		10,000	10,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**374,358**	**380,150**	**504,620**
Unencumbered Cash Balance Dec 31	118,364	117,899	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	413,550	479,550	504,620
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	504,620
		Tax Required	149,104
	Delinquent Comp Rate:	1.9%	2,833
		Amount of 2025 Ad Valorem Tax	**151,937**

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City of Logan 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	42,662	42,000	45,000
Utilities	5,840	6,000	6,000
Phone & Internet	3,658	3,000	3,500
Postage	963	1,200	1,200
Supplies	13,965	7,000	8,000
Equipment	0	3,000	3,000
Maintenance	3,842	4,000	4,000
Trash Service	229	500	500
Professional Fees	10,864	6,500	12,500
Insurance	9,555	10,000	17,500
Miscellaneous	2,390	3,000	5,000
Total	**93,968**	**86,200**	**106,200**
Street Lights			
Utilities	12,768	13,000	15,000
Total	**12,768**	**13,000**	**15,000**
Street			
Salaries	13,433	11,000	12,000
Supplies	20,531	3,000	9,000
Equipment	5,740	1,000	3,000
Maintenance	3,246	3,000	12,000
Fuel	2,317	3,000	7,000
Insurance	1,297	2,500	4,000
Miscellaneous			1,000
Total	**46,564**	**23,500**	**48,000**
Shop			
Salaries	5,388	6,000	9,000
Utilities	3,291	4,000	5,000
Supplies	1,498	2,000	3,500
Equipment		500	1,000
Maintenance	53	500	1,500
Trash Service	1,740	2,000	2,500
Insurance	1,893	2,000	2,500
Miscellaneous			
Total	**13,863**	**17,000**	**25,000**
Total	**0**	**0**	**0**
Page 7b Total	**167,163**	**139,700**	**194,200**

City of Logan 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Fire Protection			
Salaries			
Contractual	4,800	4,800	4,800
Utilities	2,638	4,000	4,000
Phone & Internet	1,510	2,000	1,500
Supplies	5	2,000	3,500
Equipment	0	1,000	7,000
Maintenance	3,303	3,400	5,000
Trash Service	229	500	500
Insurance	981	1,000	1,500
Miscellaneous			
Total	**13,466**	**18,700**	**27,800**
Swimming Pool			
Salaries	20,702	21,000	21,000
Utilities	3,780	4,000	6,000
Phone & Internet	173	200	200
Supplies	7,165	2,000	5,000
Equipment		1,000	4,000
Maintenance	432	1,000	1,000
Insurance	536	800	1,000
Miscellaneous		200	1,000
Total	**32,788**	**30,200**	**39,200**
Youth Center			
Utilities	1,940	2,750	2,800
Supplies	1,170	1,500	2,000
Equipment		1,000	1,000
Maintenance	549	500	500
Insurance	2,234	1,000	1,500
Total	**5,893**	**6,750**	**7,800**
Library Maintenance			
Utilities	1,865	2,500	3,000
Phone & Internet	589	700	700
Supplies	20	300	300
Maintenance	289	100	100
Insurance	3,080	3,100	3,150
Total	**5,843**	**6,700**	**7,250**
Total	**0**	**0**	**0**
Page 7c Total	**57,990**	**62,350**	**82,050**

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City of Logan 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Park & Lake			
Salaries	13,802	13,900	13,950
Utilities	2,543	3,000	3,000
Supplies	1,362	2,500	3,000
Equipment			
Maintenance	1,200	2,000	2,000
Fuel	906	2,000	2,500
Insurance	434	1,500	1,500
Total	**20,247**	**24,900**	**25,950**
Cemetery			
Salaries	9,983	10,000	10,000
Contract Labor	7,515	7,700	8,000
Supplies	1,537	1,000	2,000
Insurance	263	500	1,500
Miscellaneous	72		
Total	**19,370**	**19,200**	**21,500**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 7d Total	**39,617**	**44,100**	**47,450**

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City of Logan 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	83	0	129
Receipts:			
Ad Valorem Tax	8,154	9,389	xxxxxxxxxxxxxxxx
Delinquent Tax	193		
Motor Vehicle Tax	1,378	856	1,531
Recreational Vehicle Tax	47	30	57
16/20M Vehicle Tax	101	117	107
Commercial Vehicle Tax	93	114	23
Watercraft Tax	30	29	26
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-26	-30	-24
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,970**	**10,505**	**1,720**
Resources Available:	**10,053**	**10,505**	**1,849**
Expenditures:			
Approp to Library Board	10,053	10,376	11,058
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,053**	**10,376**	**11,058**
Unencumbered Cash Balance Dec 31	0	129	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	10,250	10,400	11,058
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,058
		Tax Required	9,209
	Delinquent Comp Rate:	1.9%	175
		Amount of 2025 Ad Valorem Tax	9,384

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City of Logan 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Community Building**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	935	1,385	3,107
Receipts:			
Ad Valorem Tax	7,060	7,856	xxxxxxxxxxxxxxxx
Delinquent Tax	117	100	100
Motor Vehicle Tax	836	741	1,281
Recreational Vehicle Tax	28	26	48
16/20M Vehicle Tax	69	101	90
Commercial Vehicle Tax	55	99	20
Watercraft Tax	18	25	22
Rent	2,950	2,500	2,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(23)	(26)	-20
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,110**	**11,422**	**4,041**
Resources Available:	**12,045**	**12,807**	**7,148**
Expenditures:			
Personal Services	2,838	3,000	4,400
Social Security/Medicare Tax & Pension	218	300	900
Utilities	2,803	3,500	4,000
Supplies	1,232	1,400	1,800
Maintenance	3,144	1,000	2,945
Trash Service	425	500	500
Equipment			308
Cash Forward (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**10,660**	**9,700**	**14,853**
Unencumbered Cash Balance Dec 31	1,385	3,107	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	12,600	12,628	14,853
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,853
		Tax Required	7,705
	Delinquent Comp Rate:	1.9%	146
		Amount of 2025 Ad Valorem Tax	7,851

Adopted Budget

Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,662	4,027	1,476
Receipts:			
Ad Valorem Tax	52,776	60,771	xxxxxxxxxxxxxxxx
Delinquent Tax	1,183	1,000	1,000
Motor Vehicle Tax	8,521	5,538	9,907
Recreational Vehicle Tax	286	192	369
16/20M Vehicle Tax	649	754	694
Commercial Vehicle Tax	571	739	152
Watercraft Tax	185	188	167
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(170)	(191)	-158
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**64,001**	**68,991**	**12,131**
Resources Available:	**72,663**	**73,018**	**13,607**
Expenditures:			
Social Security & Medicare Tax	8,107	8,142	8,300
Pension	2,138	2,500	2,918
Health Insurance	56,179	58,400	62,515
Workers Comp Ins	1,887	2,000	2,500
Cash Forward (2026 column)			
Miscellaneous	325	500	500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**68,636**	**71,542**	**76,733**
Unencumbered Cash Balance Dec 31	4,027	1,476	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	69,178	77,700	76,733
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,733
		Tax Required	63,126
	Delinquent Comp Rate:	1.9%	1,199
		Amount of 2025 Ad Valorem Tax	64,325

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City of Logan 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	778	655	2,155
Receipts:			
State of Kansas Gas Tax	11,877	14,500	14,500
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,877**	**14,500**	**14,500**
Resources Available:	**12,655**	**15,155**	**16,655**
Expenditures:			
Supplies			
Transfer to Capital Improvement	12,000	13,000	16,655
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,000**	**13,000**	**16,655**
Unencumbered Cash Balance Dec 31	655	2,155	0
2024/2025/2026 Budget Authority Amoun	15,000	15,000	16,655

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	68,449	54,633	77,733
Receipts:			
Collections	136,775	150,000	155,000
Sales Tax - Water	983	1,200	1,300
Penalties	577	700	800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**138,335**	**151,900**	**157,100**
Resources Available:	**206,784**	**206,533**	**234,833**
Expenditures:			
Personal Services	40,508	45,000	50,000
Social Security & Medicare Tax	3,099	3,500	3,700
Pension	1,390	1,800	1,900
Contractual	6,000	5,000	5,000
Utilities	8,088	8,700	10,000
Phone & Internet	3,086	2,500	2,800
Postage	789	800	1,000
Supplies	15,455	5,000	15,000
Equipment	5,740	6,000	72,933
Maintenance	19,527	9,000	20,000
Fuel	1,782	3,000	8,000
Insurance	4,130	6,000	6,500
Transfer to Water Debt			35,000
Trans to Capital Improvements	40,000	30,000	
Cash Forward (2026 column)			
Miscellaneous	2,557	2,500	3,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**152,151**	**128,800**	**234,833**
Unencumbered Cash Balance Dec 31	54,633	77,733	0
2024/2025/2026 Budget Authority Amoun	178,700	251,649	234,833

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City of Logan 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Rental Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,352	36,453	47,423
Receipts:			
Penalties	525		
Collections	88,985	98,000	99,000
Reimbursements			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**89,510**	**98,000**	**99,000**
Resources Available:	**134,862**	**134,453**	**146,423**
Expenditures:			
Personal Services	12,594	18,000	23,000
Social Security & Medicare Tax	964	1,530	1,800
Pension	477	800	950
Utilities	2,083	2,500	3,000
Phone & Internet	513	500	700
Contractual		500	500
Postage	542	700	700
Supplies	3,000	8,500	10,572
Equipment	5,740	6,000	6,000
Maintenance	11,384	2,000	15,000
Fuel	971	3,000	3,500
Insurance	5,141	2,500	4,701
Transfer to Capital Improvement	15,000	6,000	58,000
Trans to Sewer Debt	40,000	33,500	15,481
Miscellaneous		1,000	2,519
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**98,409**	**87,030**	**146,423**
Unencumbered Cash Balance Dec 31	36,453	47,423	0
2024/2025/2026 Budget Authority Amount	111,750	146,322	146,423

Adopted Budget **Sewer Debt Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,350	17,240	17,629
Receipts:			
Trans from Sewer Rental	40,000	33,500	15,481
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**40,000**	**33,500**	**15,481**
Resources Available:	**50,350**	**50,740**	**33,110**
Expenditures:			
Principal	30,773	31,604	32,456
Interest	2,119	1,366	593
Service Fees	218	141	61
Debt Reserve			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,110**	**33,111**	**33,110**
Unencumbered Cash Balance Dec 31	17,240	17,629	0
2024/2025/2026 Budget Authority Amount	34,610	34,611	33,110

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 the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Logan 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Debt Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	11,000
Receipts:			
Water Fee Collection		11,000	40,000
Transfer from Water			35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**11,000**	**75,000**
Resources Available:	**0**	**11,000**	**86,000**
Expenditures:			
KDHE - Principal Public Water Supply			56,414
KDHE - Interest Public Water Supply			4,777
KDHE - Fees Public Water Supply			23,205
Cash Forward (2026 column)			
Miscellaneous			1,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**85,896**
Unencumbered Cash Balance Dec 31	0	11,000	104
2024/2025/2026 Budget Authority Amoun	0	0	85,896

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 the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Logan

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve Fund		**Gifts & Grants**		**Capital Improvement**		**Episcopal Church Trust**		**Water Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	150,995	Cash Balance Jan 1	69,323	Cash Balance Jan 1	375,874	Cash Balance Jan 1	13,654	Cash Balance Jan 1	117,990	727,836
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from General	10,000	Grants/Donations	48,993	Trans from General	5,000	Interest Income	443	Collections	44,020	
				Trans from Special Highway	12,000			Purchase/Lease Receipts		
				Trans from Water	40,000					
				Trans from Sewer Rental	15,000					
Total Receipts	10,000	Total Receipts	48,993	Total Receipts	72,000	Total Receipts	443	Total Receipts	44,020	175,456
Resources Available:	160,995	Resources Available:	118,316	Resources Available:	447,874	Resources Available:	14,097	Resources Available:	162,010	903,292
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment		Contract Services	60,772			Cont Services		Equipment - Water Reserve		
		Equipment	8,265							
		Maintenance	2,861							
		Subsidy								
		Miscellaneous Expense	25,504							
Total Expenditures	0	Total Expenditures	97,402	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	97,402
Cash Balance Dec 31	160,995	Cash Balance Dec 31	20,914	Cash Balance Dec 31	447,874	Cash Balance Dec 31	14,097	Cash Balance Dec 31	162,010	805,890 **
										805,890 **

** Note: These two block figures should agree.

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City of Logan

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**KDHE - Water Project**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,165	Cash Balance Jan 1	-85,300	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		-61,135
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Aid		Loan Proceeds	40,500							
Total Receipts	0	Total Receipts	40,500	Total Receipts	0	Total Receipts	0	Total Receipts	0	40,500
Resources Available:	24,165	Resources Available:	-44,800	Resources Available:	0	Resources Available:	0	Resources Available:	0	-20,635
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies	24,165	Contractual Services	819,360							
Total Expenditures	24,165	Total Expenditures	819,360	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	843,525
Cash Balance Dec 31	0	Cash Balance Dec 31	-864,160	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	-864,160 **
			See Tab B							-864,160 **

** Note: These two block figures should agree.

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State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Logan

will meet on September 8, 2025 at 7:05 pm at Youth Center, 402 W. Church St, Logan KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	374,358	56.672	380,150	54.851	504,620	151,937	54.801
Debt Service							
Library	10,053	3.415	10,376	3.590	11,058	9,384	3.385
Community Building	10,660	2.957	9,700	3.004	14,853	7,851	2.832
Employee Benefits	68,636	22.105	71,542	23.237	76,733	64,325	23.201
Special Highway	12,000		13,000		16,655		
Water Fund	152,151		128,800		234,833		
Sewer Rental Fund	98,409		87,030		146,423		
Sewer Debt Fund	33,110		33,111		33,110		
Water Debt Fund					85,896		
Non-Budgeted Funds	97,402						
Totals	856,779	85.149	733,709	84.682	1,124,181	233,497	84.219
						*Revenue Neutral Rate***	*79.843*
Less: Transfers	122,000		107,500		170,136		
Net Expenditure	734,779		626,209		954,045		
Total Tax Levied	210,610		221,469		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,473,418		2,614,100		2,772,545		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	104,560
Other	124,798	94,833	0
Lease Purchase Principal	0	0	24,946
Total	124,798	94,833	129,506

*Tax rates are expressed in mills

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

Kristy West

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

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SUPPORTING COUNTIES

Phillips

Revenue Neutral Rate*	79.843	Proposed Tax Rate	84.219

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	140,668	50.736	366
Debt Service			0
Library	9,384	3.385	24
Community Building	7,851	2.832	20
Employee Benefits	60,744	21.909	158
			0
			0
TOTAL	218,647	78.861	568

2025 July 1 Valuation: 2,772,545

Valuation Factor: 2,772.545

Neighborhood Revitalization Subj to Rebate: 7,204

Neighborhood Revitalization factor: 7.204

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Debt Service							
Library	10,053	3.415	10,376	3.590	11,058	9,384	3.385
Community Building	10,660	2.957	9,700	3.004	14,853	7,851	2.832
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Kristy West

City Official Title: City Clerk

Resolution No. 252

A RESOLUTION OF THE CITY OF LOGAN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Logan, Kansas was calculated as 84.219 mills by Grant Rahjes, the Phillips County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LOGAN, KANSAS:

The City of Logan, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 84.219 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 8th day of September 2025 and **SIGNED** by the Mayor.

Debra D. Grammon

Debra D. Grammon, Mayor

Attested:

Kristy West

Kristy West
City Clerk

(Seal) CITY OF LOGAN PHILLIPS COUNTY, KANSAS SEAL

Roll Call Vote

A Roll Call Vote of the ___City of Logan___ To Levy a Property Tax Exceeding the Revenue I
Hearing to Exceed Revenue Neutral Rate held on __September 8, 2025__
Resolution No. ___252_____

Governing Body Member	Yes	No
Verlaine Schooler	X	
Brad Schmolesky	X	
Jim McDonald	X	
Dustin Breese	X	
TOTAL	**4**	**0**

Certified: Kristi West, City Clerk

CITY OF LOGAN SEAL PHILLIPS COUNTY, KANSAS

Notice of Budget Hearing & Notice of Hearing to Exceed Revenue Neutral Rate, City of Logan
Printed in Logan Republican August 14, 2025

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 circulation on a weekly basis in PHILLIPS COUNTY, KANSAS, and is not a trade, religious, or fraternal publication and has been printed and published in Phillips County, Kansas.
THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication —	**14th**		**day of Aug 2025**
2nd Publication —			**day of 2025**
3rd Publication —			**day of 2025**
4th Publication —			

3x 9 in = 27 inches x $3.20 = $86.40
Notary Fees _____

Additional Copies _____

TOTAL PUBLICATION FEE $86.40

(Signed) John L. Sullivan

Witness my hand this 15 **day of** August **,2025**

SUBSCRIBED AND SWORN to before me this 15 **day of** August **,2025**

_____

My commission expires 6/27/26

STATE NOTARY PUBLIC KANSAS
AUBREY RUFF
State of Kansas
My Appt. Exp. 6/27/26

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Kristy West
City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

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