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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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		7				
Fund	**K.S.A.**					
General	12-101a	7	429,900	127,376	58,656	✓
Debt Service	10-113	8				
Library	12-1220	8	10,200	8,085	3,723	✓
Community Building	12-1, 118	9	12,500	5,519	2,542	✓
Employee Benefits	12-16,102	9	65,000	52,184	24,030	✓
Special Highway		10	26,940			
Water Fund		10	175,470			
Water Debt Fund		11				
Sewer Rental Fund		11	98,827			
Sewer Debt Fund		12	48,568			
Non-Budgeted Funds		13				
Totals		xxxxxx	867,405	193,164	88,951	
Budget Summary		14			County Clerk's Use Only	
Neighborhood Revitalization						
					Nov 1, 2021 Total Assessed Valuation	

2171644

Exceed ok

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Date Attested: _____, 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.

State of Kansas
City 2022

NOTICE OF BUDGET HEARING

The governing body of

City of Logan

will meet on September 7, 2021 at 7:30 pm at Youth Center - 402 W Church for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 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 for 2020		Current Year Estimate for 2021		Proposed Budget 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	315,594	57.296	344,900	57.740	429,900	127,376	58.658
Debt Service							
Library	9,200	3.697	9,300	3.672	10,200	8,085	3.723
Community Building	6,123	2.287	6,700	2.288	12,500	5,519	2.542
Employee Benefits	55,742	22.307	56,300	22.334	65,000	52,184	24.031
Special Highway	14,500		1,000		26,940		
Water Fund	108,628		105,000		175,470		
Water Debt Fund	60,704						
Sewer Rental Fund	85,144		83,000		98,827		
Sewer Debt Fund	33,110		33,112		48,568		
Non-Budgeted Funds	216,399						
Totals	905,144	85.587	639,312	86.034	867,405	193,164	88.954
*Revenue Neutral Rate***							87.064
Less: Transfers	97,808		60,000		106,940		
Net Expenditure	807,336		579,312		760,465		
Total Tax Levied	184,157		189,064		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,151,666		2,197,502		2,171,518		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	322,425	253,624	182,387
Lease Purchase Principal	0	0	0
Total	322,425	253,624	182,387

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Kristy West

City Official Title: City clerk

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of

City of Logan 2022

will meet on September 7, 2021 at 7:00 Pm at Youth Center - 402 W Church for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES

Phillips County (home county)

Revenue Neutral Rate*	87.064	Proposed Tax Rate	88.954

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by 2021 Kansas Senate Bill 13

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

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

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,966,301	162	0	975
State Assessed	173,204	471		
Severed Minerals	0			
Personal Property	32,013			
Oil & Gas	0			
Total Value	2,171,518	633		

2. Personal Property: 32,013
(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

Revenue Neutral Rate 87.064

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

SAC	Fund	Rate
	PO Box 116	
031	LOGAN CITY COMMUNITY BUILDING	2.288
097	LOGAN CITY EMPLOYEE BENEFIT	22.334
135	LOGAN CITY GENERAL	57.740
217	LOGAN CITY LIBRARY	3.672
	Total Levied	86.034

4. Final Assessed Valuation from the November 2020 abstract: 2,197,502

5. 2020 Personal Property: 28,104
(Use this amount on Computation to Determine Limit for 2022 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: 5,598.21

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 11,118

8. 2019 average tax delinquency percentage: 1.598891

9. 2019 delinquency percentage for special assessments: .000000

Date Provided: 10-7-21 Provided by: Joann Dierking
Phillips County Clerk

COUNTY CLERK OF PHILLIPS COUNTY, KANSAS SEAL

(Published in the Logan Republican July 22, 2021)

RESOLUTION NO. 236

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 was calculated as 87.064 mills by the Phillips County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Logan hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for August 2, 2021 at 7:00 p.m. to be held at the Logan Youth Center, 402 West Church Street, Logan, Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Logan expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 89.00 mills.

Section 3. The Governing Body of the City of Logan directs the City Clerk to provide this resolution to the Phillips County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 by the Governing Body of the City of Logan, Kansas on the 12th day of July, 2021.

Debra D. Grammon

DEBRA D. GRAMMON, MAYOR

ATTEST:

Kristy West

KRISTY WEST, CITY CLERK

Notice of hearing 2021-22 City of Logan 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 gener
COUNTY, KANSAS, and is n
has been printed and publishe
THE ATTACHED was publis
newspaper:

City of Logan

2022 Budget

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

PUBLICATION 3 columns x 8

Notary Fees _____

Additional Copies _____

TOTAL PUBLICATION FEE $76.80

(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**

Leeland R. Voss

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

My commission expires 11/12/2023

RESOLUTION NO. 238

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 87.064 mills by the Phillips County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 7, 2021 at 7:00 p.m. 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:

The City of Logan shall levy a property tax rate exceeding the Revenue Neutral Rate of 87.064 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 7th day of September, 2021 and **SIGNED** by the Mayor.

Debra D. Grammon

DEBRA D. GRAMMON, MAYOR

ATTEST:

Kristy West

KRISTY WEST, CITY CLERK

Input Sheet for City Budget Workbook

Enter city name ("City of _____"):	City of Logan
Enter county name followed by "County":	Phillips

Enter year being budgeted (YYYY): 2022

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:	Statute	2021 Expenditures	2020 Ad Valorem Tax
General	12-101a	453,138	126,885
Debt Service	10-113		
Library	12-1220	9,300	8,070
Fund name for all funds with a tax levy:			
Community Building	12-1, 118	11,200	5,029
Employee Benefits	12-16,102	60,100	49,080
Total Ad Valorem Tax Levy Funds for 2021 Budgeted Year			189,064

Other (non-tax levy) fund names:	
Special Highway	17,448
Water Fund	127,021
Water Debt Fund	
Sewer Rental Fund	104,992
Sewer Debt Fund	54,181
Single No Tax Levy Fund:	
Total Expenditures for 2021 Budgeted Year	837,380

Non-budgeted funds:

1	Equipment Reserve Fund
2	Gifts & Grants
3	Capital Improvement
4	Episcopal Church Trust
5	Water Reserve Fund

The input for the following comes directly from the 2021 Budget, Budget Sumary Page.

	2019 Tax Rate (2020 Column)
General	57.296
Debt Service	
Library	3.697
Community Building	2.287
Employee Benefits	22.307
0	
0	
Total	85.587

Total Tax Levied (2020 budget column)	184,157
Assessed Valuation (2020 budget column)	2,151,666

City of Logan 2022

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2021	2,171,518
New Improvements, Remodeling and Renovations for 2021	633
Personal Property for 2021	32,013
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2021	975
Personal Property - 2020	28,104
Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2022	5,598
Neighborhood Revitalization	11,118

Revenue Neutral Rate 87.064

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	57.740
Debt Service	
Library	3.672
Community Building	2.288
Employee Benefits	22.334
0	
0	
Total	86.034

Final Assessed Valuation from the November 1, 2020 Abstract	2,197,502

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	31,232
Recreational Vehicle Tax Estimate	1,199
16\20 M Vehicle Tax Estimate	1,415
Commercial Vehicle Tax Estimate	2,594
Watercraft Tax Estimate	259
LAVTR	
City and County Revenue Sharing	12,360

Computation of Delinquency

Actual Delinquency for 2019 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	1.7%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2022 State Distribution for Kansas Gas Tax	13,730
2022 County Transfers for Gas***	
Adjusted 2021 State Distribution for Kansas Gas Tax	13,810
Adjusted 2021 County Transfers for Gas***	

***Note: Only used when a portion of the county monies are distributed to the cities under the provisions of K.S.A. 79-3425c

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	441,894
Debt Service	
Library	9,200
Community Building	10,500
Employee Benefits	59,600
Special Highway	23,613
Water Fund	114,691
Water Debt Fund	80,968
Sewer Rental Fund	110,171
Sewer Debt Fund	37,791

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:	Kristy West
Official Title:	City clerk
Date:	September 7, 2021
Time:	7:30 pm
Location:	Youth Center - 402 W Church
Available at:	City Clerk's Office

Must be at least 10 days between date published and hearing held.
Latest date for notice to be published in your newspaper: August 28, 2021

January
February
March
April
May
June
July
August
September
October
November
December

Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2010
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

August
J8
August 28, 2021
8
28
2021

City of Logan

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 –

a. Budgeted property tax revenues for 2022 are based on estimates provided by the County Treasurer, 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, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

City of Logan

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	126,885	20,960	805	950	1,741	241
Debt Service						
Library	8,070	1,333	51	60	111	11
Community Building	5,029	831	32	38	69	7
Employee Benefits	49,080	8,108	311	367	673	0
TOTAL	189,064	31,232	1,199	1,415	2,594	259

County Treas Motor Vehicle Estimate 31,232

County Treas Recreational Vehicle Estimate 1,199

County Treas 16/20M Vehicle Estimate 1,415

County Treas Commercial Vehicle Tax Estimate 2,594

County Treas Watercraft Tax Estimate 259

Motor Vehicle Factor 0.16519

Recreational Vehicle Factor 0.00634

16/20 Vehicle Factor 0.00748

Commercial Vehicle Factor 0.01372

Watercraft Factor 0.00137

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

City of Logan 2022

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
General	Equipment Reserve	10,000	10,000	10,000	12-1,117
General	Capital Improvement	-		10,000	12-1,117
Special Highway	Capital Improvement	14,500		21,940	12-1,118
Water Fund	Capital Improvement	25,000	20,000	30,000	12-825d
Water Debt Fund	Water Reserve Fund	15,808			12-825d
Sewer Rental	Sewer Debt Fund	32,500	30,000	35,000	12-825d
	Totals	97,808	60,000	106,940	
	Adjustments*				
	Adjusted Totals	97,808	60,000	106,940	

*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.

City of Logan

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan-KS Wtr Pollution	5/11/2005	9/1/2026	2.68	540,837	182,387	3/1 9/1	3/1 9/1	4,261	28,412	3,566	29,178
Total Other					**182,387**			**4,261**	**28,412**	**3,566**	**29,178**
Total Indebtedness					**182,387**			**4,261**	**28,412**	**3,566**	**29,178**

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.

City of Logan

2022

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 2021	Payments Due 2021	Payments Due 2022
				Totals	**0**	**0**	**0**

*****If you are merely 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: 2022

Library found in: City of Logan
Phillips

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 2021	Proposed Year 2022
Ad Valorem Tax	$8,070	$8,085
Delinquent Tax	$160	$160
Motor Vehicle Tax	$1,326	$1,333
Recreational Vehicle Tax	$37	$51
16/20M Vehicle Tax	$45	$60
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$9,638	$9,689
Difference in Total Taxes:	$51	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,197,502	$2,171,518
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.672	3.723
Difference in Levy Rate:	0.051	
Qualify for grant: Qualify		

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

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

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.

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	38,255	59,733	72,024
Receipts:			
Ad Valorem Tax	120,337	126,885	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,502	3,000	2,700
Motor Vehicle Tax	22,165	20,557	20,960
Recreational Vehicle Tax	779	570	805
16/20M Vehicle Tax	805	700	950
Commercial Vehicle Tax	1,783	2,532	1,741
Watercraft Tax	130	186	241
Gross Earning (Intangible) Tax	7,600	3,717	5,598
LAVTR			0
City and County Revenue Sharing			12,360
Local Alcoholic Liquor Tax	1,630	1,000	1,200
Fines	4,806	6,000	5,000
Dog Tags	78	100	200
Liquor License	150	300	300
Camping Fee	680	1,000	1,000
Franchise Fees	16,050	20,000	20,000
Rent	26,075	30,000	30,000
Cemetery	1,550	3,000	3,000
Trash Collection	59,636	63,000	63,000
Sales Tax	43,727	45,000	45,000
Street lights	2,460	3,500	3,500
Reimbursements	11,372	10,000	10,000
Occupation Tax	150	300	300
Pool Receipts	0	100	100
Cereal Malt Beverage	150	300	300
In Lieu of Tax (IRB)			
Interest on Idle Funds	4,818	5,000	5,000
Neighborhood Revitalization Rebate	-1,870	-1,556	-650
Miscellaneous	9,509	12,000	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**337,072**	**357,191**	**232,605**
Resources Available:	**375,327**	**416,924**	**304,629**
Expenditures:			
General Govt	80,525	86,200	98,500
Street Lights	14,341	15,000	16,000
Street	30,446	32,700	39,500
Shop	15,012	16,300	26,000
Fire Protection	19,632	23,500	32,500
Swimming Pool	13,796	17,600	26,200
Youth Center	3,125	4,500	9,000
Library Maintenance	3,995	5,100	6,700
Park & Lake	12,447	14,500	18,500
Cemetery	7,488	9,500	12,500
Sub-Total Detail Page	200,807	224,900	285,400
Professional Fees	6,900	8,000	10,000
Refuse Collection	56,784	60,000	60,000
Police Department	7,103	8,000	8,000
Street Reoil			
Hansen Memorial Museum & Plaza	24,000	24,000	24,000
Logan Manor Nursing Home	10,000	10,000	10,000
Transfer to Equipment Reserve Fund	10,000	10,000	22,500
Transfer to Capital Improvements Fund			10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**315,594**	**344,900**	**429,900**
Unencumbered Cash Balance Dec 31	59,733	72,024	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	441,894	453,138	429,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	429,900
		Tax Required	125,271
	Delinquent Comp Rate:	1.7%	2,105
		Amount of 2021 Ad Valorem Tax	**127,376**

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.

City of Logan 2022

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	30,734	32,000	34,000
Utilities	3,398	4,000	5,000
Phone & Internet	2,685	3,000	4,000
Postage	839	1,200	1,500
Supplies	8,662	9,000	10,000
Equipment	1,860	2,000	3,000
Maintenance	2,717	2,500	4,000
Trash Service	228	1,000	1,000
Professional Fees	7,892	8,000	9,000
Insurance	15,541	17,000	20,000
Miscellaneous	5,969	6,500	7,000
Total	**80,525**	**86,200**	**98,500**
Street Lights			
Utilities	14,341	15,000	16,000
Total	**14,341**	**15,000**	**16,000**
Street			
Salaries	11,180	12,000	14,000
Supplies	7,434	7,500	9,000
Maintenance	9,256	10,000	11,000
Fuel	910	1,200	1,500
Insurance	1,666	2,000	2,500
Miscellaneous			1,500
Total	**30,446**	**32,700**	**39,500**
Shop			
Salaries	6,893	7,000	9,000
Utilities	2,774	3,000	4,000
Supplies	2,352	2,500	3,000
Equipment			2,000
Maintenance	28	500	2,000
Trash Service	1,400	1,600	3,000
Insurance	1,565	1,700	3,000
Miscellaneous			
Total	**15,012**	**16,300**	**26,000**
Page Total	**140,324**	**150,200**	**180,000**

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.

City of Logan 2022

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Fire Protection			
Contractual	4,800	5,000	6,000
Utilities	2,223	3,000	4,000
Phone & Internet	1,198	2,000	2,500
Supplies	6,565	7,000	10,000
Maintenance	3,481	4,000	5,000
Trash Service	228	500	1,000
Insurance	1,137	2,000	3,000
Miscellaneous			1,000
Total	**19,632**	**23,500**	**32,500**
Swimming Pool			
Salaries	8,309	10,000	12,000
Utilities	3,105	4,000	5,000
Phone & Internet	90	100	200
Supplies	1,150	1,500	2,000
Equipment			3,000
Maintenance	217	500	1,000
Insurance	786	1,000	2,000
Miscellaneous	139	500	1,000
Total	**13,796**	**17,600**	**26,200**
Youth Center			
Utilities	1,287	1,500	3,000
Supplies	556	1,000	2,000
Maintenance	219	500	1,000
Insurance	1,063	1,500	3,000
Total	**3,125**	**4,500**	**9,000**
Library Maintenance			
Utilities	1,789	2,000	3,000
Phone & Internet	422	500	1,000
Supplies	6	100	200
Maintenance	436	1,000	1,000
Insurance	1,342	1,500	1,500
Total	**3,995**	**5,100**	**6,700**
Page Total	**40,548**	**50,700**	**74,400**

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.

City of Logan

2022

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Park & Lake			
Salaries	6,895	7,500	8,500
Utilities	2,057	2,500	3,000
Supplies	1,698	2,000	2,500
Equipment			
Maintenance	900	1,000	2,000
Fuel	331	500	1,000
Insurance	566	1,000	1,500
Miscellaneous			
Total	**12,447**	**14,500**	**18,500**
Cemetery			
Salaries	4,024	5,000	6,000
Contract Labor	2,166	3,000	4,000
Supplies	906	1,000	1,500
Insurance	392	500	1,000
Miscellaneous			
Total	**7,488**	**9,500**	**12,500**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Page Total	**19,935**	**24,000**	**31,000**

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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.7%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	154	564
Receipts:			
Ad Valorem Tax	7,765	8,070	xxxxxxxxxxxxxxxxx
Delinquent Tax	148	160	160
Motor Vehicle Tax	1,352	1,326	1,333
Recreational Vehicle Tax	48	37	51
16/20M Vehicle Tax	44	45	60
Commercial Vehicle Tax	110	163	111
Watercraft Tax	8	9	11
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-121	-100	-41
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,354**	**9,710**	**1,685**
Resources Available:	**9,354**	**9,864**	**2,249**
Expenditures:			
Approp to Library Board	9,200	9,300	10,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,200**	**9,300**	**10,200**
Unencumbered Cash Balance Dec 31	154	564	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	9,200	9,300	10,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,200
		Tax Required	7,951
	Delinquent Comp Rate:	1.7%	134
		Amount of 2021 Ad Valorem Tax	8,085

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.

City of Logan 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Community Building**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	282	1,584	3,021
Receipts:			
Ad Valorem Tax	4,836	5,029	xxxxxxxxxxxxxxxxxx
Delinquent Tax	91	200	100
Motor Vehicle Tax	822	821	831
Recreational Vehicle Tax	29	23	32
16/20M Vehicle Tax	0	28	38
Commercial Vehicle Tax	67	101	69
Watercraft Tax	0	5	7
Rent	1,655	2,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(75)	-70	-26
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,425**	**8,137**	**4,051**
Resources Available:	**7,707**	**9,721**	**7,072**
Expenditures:			
Personal Services	2,800	3,000	5,000
Social Security/Medicare Tax	214	300	1,000
Utilities	2,382	2,500	3,000
Supplies	229	300	1,000
Maintenance	78	100	1,000
Trash Service	420	500	1,000
Equipment	0		500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**6,123**	**6,700**	**12,500**
Unencumbered Cash Balance Dec 31	1,584	3,021	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	10,500	11,200	12,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,500
		Tax Required	5,428
	Delinquent Comp Rate:	1.7%	91
		Amount of 2021 Ad Valorem Tax	5,519

Adopted Budget

Employee Benefits	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	483	812	3,470
Receipts:			
Ad Valorem Tax	46,851	49,080	xxxxxxxxxxxxxxxxxx
Delinquent Tax	804	1,000	1,000
Motor Vehicle Tax	7,954	8,004	8,108
Recreational Vehicle Tax	286	222	311
16/20M Vehicle Tax	189	273	367
Commercial Vehicle Tax	666	985	673
Watercraft Tax	49	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(728)	-606	-251
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**56,071**	**58,958**	**10,208**
Resources Available:	**56,554**	**59,770**	**13,678**
Expenditures:			
Social Security & Medicare Tax	5,205	5,500	7,000
Pension	1,899	2,000	3,000
Health Insurance	44,611	45,000	50,000
Workers Comp Ins	3,762	3,800	5,000
Cash Forward (2022 column)			
Miscellaneous	265		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,742**	**56,300**	**65,000**
Unencumbered Cash Balance Dec 31	812	3,470	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	59,600	60,100	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	51,322
	Delinquent Comp Rate:	1.7%	862
		Amount of 2021 Ad Valorem Tax	52,184

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.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	898	400	13,210
Receipts:			
State of Kansas Gas Tax	14,002	13,810	13,730
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,002**	**13,810**	**13,730**
Resources Available:	**14,900**	**14,210**	**26,940**
Expenditures:			
Supplies		1,000	5,000
Transfer to Capital Improvement	14,500		21,940
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,500**	**1,000**	**26,940**
Unencumbered Cash Balance Dec 31	400	13,210	0
2020/2021/2022 Budget Authority Amount:	23,613	17,448	26,940

Adopted Budget **Water Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	36,128	38,470	45,470
Receipts:			
Collections	110,970	112,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**110,970**	**112,000**	**130,000**
Resources Available:	**147,098**	**150,470**	**175,470**
Expenditures:			
Personal Services	30,615	31,000	35,000
Social Security & Medicare Tax	2,342	2,500	4,000
Pension	1,211	1,500	3,000
Health Ins	5,804	6,000	10,000
Utilities	7,469	7,500	8,000
Phone & Internet	2,186	3,000	4,000
Postage	547	1,000	1,500
Supplies	16,746	16,000	15,000
Equipment	500	500	20,000
Maintenance	9,448	10,000	28,970
Fuel	763	1,000	3,000
Insurance	4,647	5,000	8,000
Trans to Capital Improvements	25,000	20,000	30,000
Cash Forward (2022 column)			
Miscellaneous	1,350		5,000
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**108,628**	**105,000**	**175,470**
Unencumbered Cash Balance Dec 31	38,470	45,470	0
2020/2021/2022 Budget Authority Amount:	114,691	127,021	175,470

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.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Debt Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	32,019	0	0
Receipts:			
Collections	28,685		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**28,685**	**0**	**0**
Resources Available:	**60,704**	**0**	**0**
Expenditures:			
Principal	43,571		
Interest	1,210		
Service Fees	115		
Transfer to Water Reserve	15,808		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**60,704**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	80,968	0	0

Adopted Budget **Sewer Rental Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	19,702	12,827	8,827
Receipts:			
Collections	78,269	79,000	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**78,269**	**79,000**	**90,000**
Resources Available:	**97,971**	**91,827**	**98,827**
Expenditures:			
Personal Services	13,272	14,000	20,000
Social Security & Medicare Tax	1,015	2,000	3,000
Pension	531	1,000	2,000
Health Insurance	256	500	1,000
Utilities	2,048	2,500	3,000
Phone & Internet	357	500	1,000
Contractual	0	500	1,000
Postage	420	500	1,000
Supplies	8,211	8,500	1,000
Equipment	500	1,000	3,000
Maintenance	24,451	20,000	23,827
Fuel	784	1,000	2,000
Insurance	798	1,000	2,000
Trans to Sewer Debt	32,500	30,000	35,000
Cash Forward (2022 column)			
Miscellaneous	1		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**85,144**	**83,000**	**98,827**
Unencumbered Cash Balance Dec 31	12,827	8,827	0
2020/2021/2022 Budget Authority Amount:	110,171	104,992	98,827

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.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Debt Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,290	16,680	13,568
Receipts:			
Trans from Sewer Rental	32,500	30,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**32,500**	**30,000**	**35,000**
Resources Available:	**49,790**	**46,680**	**48,568**
Expenditures:			
Principal	27,665	28,412	29,178
Interest	4,937	4,261	3,566
Service Fees	508	439	368
Debt Reserve			15,456
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**33,110**	**33,112**	**48,568**
Unencumbered Cash Balance Dec 31	16,680	13,568	0
2020/2021/2022 Budget Authority Amount:	37,791	54,181	48,568

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

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.

City of Logan

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

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	147,890	Cash Balance Jan 1	123,392	Cash Balance Jan 1	185,874	Cash Balance Jan 1	21,330	Cash Balance Jan 1	0	478,486
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from General	10,000	Grants/Donations	171,851	Trans from Special Hwy	14,500	Interest Income	340	Collections	15,063	
Trans from Water				Trans from General				Taxes - WA Cust Fee	113	
Trans from Sewer Rental				Trans from Water	25,000			Penalties - WA Cust Fee	120	
				Trans from Sewer Rental				Tran - WA Debt Fund	15,808	
Total Receipts	10,000	Total Receipts	171,851	Total Receipts	39,500	Total Receipts	340	Total Receipts	31,104	252,795
Resources Available:	157,890	Resources Available:	295,243	Resources Available:	225,374	Resources Available:	21,670	Resources Available:	31,104	731,281
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	40,000	Fire Equipment	22,431			Cont Services	4,874			
		Equipment	32,780							
		Maintenance	15,000							
		Subsidy	98,374							
		Miscellaneous Expense	2,940							
Total Expenditures	40,000	Total Expenditures	171,525	Total Expenditures	0	Total Expenditures	4,874	Total Expenditures	0	216,399
Cash Balance Dec 31	117,890	Cash Balance Dec 31	123,718	Cash Balance Dec 31	225,374	Cash Balance Dec 31	16,796	Cash Balance Dec 31	31,104	514,882 **
										514,882 **

** Note: These two block figures should agree.

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.