CITY OF LOGAN NOTICE OF BUDGET HEARING and Ordinances 669, 670 and 671

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Logan

will meet on September 6, 2022 at 6:30 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	328,706	57.740	352,500	58.655	398,000	131,052	58.210
Debt Service							
Library	9,100	3.672	9,500	3.723	10,000	8,253	3.666
Community Building	6,968	2.288	9,900	2.542	11,400	4,858	2.158
Employee Benefits	52,886	22.334	61,000	24.030	64,700	50,508	22.434
Special Highway	15,000		15,000		15,000		
Water Fund	123,425		133,300		143,600		
Sewer Rental Fund	63,168		78,930		85,550		
Sewer Debt Fund	33,110		33,112		33,111		
Non-Budgeted Funds	274,248						
Totals	906,611	86.034	693,242	88.950	761,361	194,671	86.468
						*Revenue Neutral Rate***	*85.800*
Less: Transfers	78,000		88,500		88,500		
Net Expenditure	828,611		604,742		672,861		
Total Tax Levied	189,064		193,164		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,197,502		2,171,644		2,251,358		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	253,624	182,387	153,976
Lease Purchase Principal	0	0	0
Total	253,624	182,387	153,976

*Tax rates are expressed in mills

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

Kristy West

City Official Title: City Clerk

Verified ✓ exceed ✓ Res ✓ PUB ✓ Roll call ✓ Intent ✓

City of Logan

General

Base Value - 2251358
Pub Value - 2251358
Tax to be levied - 131052

131052 ÷ 2251358 =
58.210 ✓

Library

Base Value 2251358
Pub Value 2251358
Tax to be levied - 8253

8253 ÷ 2251358 =
3.6666 ✓

Comm Bld

Base Value - 2251358
Pub Value - 2251358
Tax to be levied - 4858

4858 ÷ 2251358 =
2.158 ✓

Emp Ben

Base Value - 2251358
Pub Value - 2251358
Tax to be levied - 50508

50508 ÷ 2251358 =
22.434 ✓

TXEDTFNDR1 Edit Tax District Fund Line 10/31/22
TEENA AV Tax Year 2022 17:36:53

District: 27 LOGAN
Seq: 1

Reports

Description: LOGAN TWP GENERAL
Levy: .334 Set: Y Min: _____ Max: .334
Base value: 1,753,691 RNR: .334 Proposed: .334
Budgeted tax: 1,336.00 Est:
Calculated base tax: 585.72 Pen: Cncl:

G/L Accounts

Ad Valorem: 90551120
Delinquent Personal: 90551930
Delinquent Real: 90551915

Abstract

Statutory Authority Code: ? 135 GENERAL(ALL DIST W/AUTH LEVY COULD HAVE
Fund dist line #: ? 11001 Township General
KSA: ? 79 1962

F3=Exit F4=Prompt F5=Refresh F12=Cancel F24=More Keys
LEVY SET.

State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	398,000	131,052	
Debt Service	10-113	8			
Library	12-1220	8	10,000	8,253	
Community Building		9	11,400	4,858	
Employee Benefits		9	64,700	50,508	
Special Highway		10	15,000		
Water Fund		10	143,600		
Sewer Rental Fund		11	85,550		
Sewer Debt Fund		11	33,111		
Non-Budgeted Funds		12			
Totals		xxxxxx	761,361	194,671	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice		15			
Neighborhood Revitalization		16			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 85.800

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Date Attested: _____ 2022

County Clerk

Governing Body

RESOLUTION NO. 240

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 85.8 ~~86.468~~ 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 6, 2022 at 6:30 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 86.468 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, which is taking the place of Resolution #238.

ADOPTED this 6th day of September, 2022 and **SIGNED** by the Mayor.

Tyler Bolt, Council President yes

Andrew Noone, Council Member yes

Verlaine Schooler, Council Member yes

Toby Shellito, Council Member yes

Arnold Teves, Council Member yes

CITY OF LOGAN PHILLIPS COUNTY, KANSAS SEAL

Debra D. Grammon

DEBRA D. GRAMMON, MAYOR

ATTEST:

Kristy West

KRISTY WEST, CITY CLERK

Logan City Budget

Notice of Hearing 2022-2023 Budget City of Logan

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 — _____ 11th _____ day of August , 2022
2nd Publication — _____ _____ day of
3rd Publication — _____ _____ day of

PUBLICATION 3 column x 7 inches = 21 col. Inches x 3.20 =$67.20

Notary Fees _____

Additional Copies _____

TOTAL PUBLICATION FEE $67.20

(Signed) John L Sullivan

Witness my hand this 18th **day of** August **,2022**

SUBSCRIBED AND SWORN to before me this 18th **day of** August **,2022**

AUBREY RUFF
State of Kansas
My Appt. Exp. 6-27-26

My commission expires 6-27-26

County Clerk's Budget Information for 2023 Budget Year
Phillips County values
LOGAN

1. Estimated Assesed Valuation as of TUESDAY, JUNE 14, 2022:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	2,044,801	2,435	0	2,870
State Assessed	171,106	0		
Severed Minerals	0			
Personal Property	35,451			
Oil & Gas	0			
Total Value	2,251,358	2,435		

2. Personal Property: 35,451
(Use this amount on Computation to Determine Limit for 2023 budget, line 5a)

Revenue Neutral Rate 85.800

3. Actual tax rates levied for the 2022 budget: (2021 levies)

SAC	Fund	Rate	RN Rate
031	LOGAN CITY COMMUNITY BUILDING	2.542	2.452
097	LOGAN CITY EMPLOYEE BENEFIT	24.030	23.179
135	LOGAN CITY GENERAL	58.655	56.578
217	LOGAN CITY LIBRARY	3.723	3.591
	Total Levied	88.950	

4. Final Assessed Valuation from the November 2021 abstract: 2,171,644

5. 2021 Personal Property: 32,139
(Use this amount on Computation to Determine Limit for 2023 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: 5,620.00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 9,328

8. 2020 average tax delinquency percentage: 1.283107

9. 2020 delinquency percentage for special assessments: .000000

Date Provided: 6-14-22 Provided by: Dana Dunlavy
Phillips County Clerk

Phillips County Clerk

301 State St. Suite A

Phillipsburg KS 67661

785-543-6825 tdierking@phillipscoks.com

City of Logan Entity

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A. 79-1460, 79-1801, 79-2024, 79-2925C

Please indicate below whether your governing body will be exceeding the Revenue Neutral Rate.

X **YES, we intend to exceed the Revenue Neutral Rate.**

Our proposed mill levy is 86.468

The date of the hearing is Sept 6, 2022 at 6:30 O'clock P.m and will be held at 402 W. Church Youth Center in Logan, KS.

_____ **NO, we do not plan to exceed the Revenue Neutral Rate and will submit out budget to the County Clerk on or before August 25, 2022.**

Deborah D Grammer
Signature

July 11, 2022
Date

Mayor
Title

Logan City
Tax District Name

THIS INFORMATION NEED TO BE RETURNED TO THE CLERKS OFFICE NO LATER THAN JULY 20TH by 5:00 p.m. If it is not received by this date and time, your levy will be limited to the Revenue Neutral Rate.

State of Kansas
City

2023

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;
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Fund	K.S.A.				
General	12-101a	7	398,000	131,052	
Debt Service	10-113	8			
Library	12-1220	8	10,000	8,253	
Community Building		9	11,400	4,858	
Employee Benefits		9	64,700	50,508	
Special Highway		10	15,000		
Water Fund		10	143,600		
Sewer Rental Fund		11	85,550		
Sewer Debt Fund		11	33,111		
Non-Budgeted Funds		12			
Totals		xxxxxx	761,361	194,671	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice		15			
Neighborhood Revitalization		16			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 85.800

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Date Attested: _____ 2022

County Clerk

Governing Body

City of Logan

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	127,376	21,535	979	1,033	475	418
Debt Service						
Library	8,085	1,367	62	66	30	27
Community Building	5,519	933	42	45	21	18
Employee Benefits	52,184	8,823	401	423	195	171
TOTAL	193,164	32,658	1,484	1,567	721	634

County Treas Motor Vehicle Estimate 32,658

County Treas Recreational Vehicle Estimate 1,484

County Treas 16/20M Vehicle Estimate 1,567

County Treas Commercial Vehicle Tax Estimate 721

County Treas Watercraft Tax Estimate 634

Motor Vehicle Factor 0.16907

Recreational Vehicle Factor 0.00768

16/20 Vehicle Factor 0.00811

Commercial Vehicle Factor 0.00373

Watercraft Factor 0.00328

City of Logan 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Equipment Reserve	10,000	10,000	10,000	12-1,117
General	Capital Improvement				12-1,117
Special Highway	Capital Improvement	15,000	15,000	15,000	12-1,118
Water Fund	Capital Improvement	20,000	30,000	30,000	12-825d
Sewer Rental	Sewer Debt Fund	33,000	33,500	33,500	12-825d
	Totals	78,000	88,500	88,500	
	Adjustments*				
	Adjusted Totals	78,000	88,500	88,500	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Logan

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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 Pollutio	5/11/2005	9/1/2026	2.68	540,837	153,976	3/1 9/1	3/1 9/1	3,566	29,178	2,852	29,965
Total Other					**153,976**			**3,566**	**29,178**	**2,852**	**29,965**
Total Indebtedness					**153,976**			**3,566**	**29,178**	**2,852**	**29,965**

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

Budgeted Year: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$8,085	$8,253
Delinquent Tax	$160	$0
Motor Vehicle Tax	$1,333	$1,367
Recreational Vehicle Tax	$51	$62
16/20M Vehicle Tax	$60	$66
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$9,689	$9,748
Difference in Total Taxes:	$59	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,171,644	$2,251,358
Did Assessed Valuation Decrease?	No	
Levy Rate	3.723	3.666
Difference in Levy Rate:	(0.057)	
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,733	56,662	52,782
Receipts:			
Ad Valorem Tax	122,070	127,376	xxxxxxxxxxxxxxx
Delinquent Tax	3,157	2,700	2,500
Motor Vehicle Tax	14,823	20,960	21,535
Recreational Vehicle Tax	777	805	979
16/20M Vehicle Tax	967	950	1,033
Commercial Vehicle Tax	467	1,741	475
Watercraft Tax	168	241	418
Gross Earning (Intangible) Tax	5,952	5,598	5,620
LAVTR			0
City and County Revenue Sharing		0	0
Local Alcoholic Liquor Tax	1,564	1,199	1,794
Fines	897	1,000	2,000
Dog Tags	135	200	300
Liquor License	50	300	300
Camping Fee	780	1,000	1,000
Franchise Fees	16,310	20,000	20,000
Rent	26,578	30,000	30,000
Cemetery	1,900	3,000	4,000
Trash Collection	59,195	63,000	64,000
Sales Tax	49,209	49,000	45,000
Street lights	2,460	3,500	4,000
Reimbursements	5,946	6,000	6,000
Occupation Tax	450	300	300
Pool Receipts		100	100
Cereal Malt Beverage		300	100
Metal Signs	1,461		
Interest on Idle Funds	2,157	5,000	5,000
Neighborhood Revitalization Rebate	-746	-650	-542
Miscellaneous	8,908	5,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	325,635	348,620	215,912
Resources Available:	385,368	405,282	268,694
Expenditures:			
General Government	81,503	81,700	84,700
Street Lights	14,423	16,000	16,500
Street	16,636	22,500	40,500
Shop	18,379	22,000	25,500
Page 7b Total	130,941	142,200	167,200
Fire Protection	17,442	24,500	29,000
Swimming Pool	23,998	26,200	30,700
Youth Center	5,268	6,000	8,000
Library Maintenance	4,455	5,100	5,600
Page 7c Total	51,163	61,800	73,300
Park & Lake	24,413	19,500	21,000
Cemetery	7,600	10,000	15,000
Page 7d Total	32,013	29,500	36,000
Professional Fees	6,900	9,000	9,500
Refuse Collection	56,784	58,000	59,000
Police Department	6,905	8,000	9,000
Street Reoil	0		
Hansen Memorial Museum & Plaza	24,000	24,000	24,000
Logan Manor Nursing Home	10,000	10,000	10,000
Library	0		
Transfer to Equipment Reserve Fund	10,000	10,000	10,000
Transfer to Capital Improvements Fund			0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	328,706	352,500	398,000
Unencumbered Cash Balance Dec 31	56,662	52,782	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	453,138	429,900	398,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	398,000
		Tax Required	129,306
	Delinquent Comp Rate:	1.4%	1,746
		Amount of 2022 Ad Valorem Tax	131,052

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 financial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Logan 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Salaries	29,712	31,000	32,000
Utilities	5,929	6,000	6,000
Phone & Internet	2,618	3,000	3,500
Postage	814	1,200	1,200
Supplies	5,319	7,000	8,000
Equipment	1,056	3,000	3,000
Maintenance	13,124	4,000	4,000
Trash Service	228	500	500
Professional Fees	3,742	4,000	4,000
Insurance	15,511	17,000	17,500
Miscellaneous	3,450	5,000	5,000
Total	**81,503**	**81,700**	**84,700**
Street Lights			
Utilities	14,423	16,000	16,500
Total	**14,423**	**16,000**	**16,500**
Street			
Salaries	9,555	11,000	12,000
Supplies	331	2,000	7,500
Equipment	2,639	1,000	2,000
Maintenance	453	3,000	10,000
Fuel	1,454	3,000	7,000
Insurance	2,204	2,500	2,000
Miscellaneous			
Total	**16,636**	**22,500**	**40,500**
Shop			
Salaries	6,340	8,000	9,000
Utilities	3,219	4,000	4,500
Supplies	530	2,500	3,500
Equipment		1,000	1,000
Maintenance	4,477	2,000	2,500
Trash Service	1,680	2,000	2,500
Insurance	2,133	2,500	2,500
Miscellaneous	0		
Total	**18,379**	**22,000**	**25,500**
Total	**0**	**0**	**0**
Page 7b Total	**130,941**	**142,200**	**167,200**

City of Logan 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Fire Protection			
Contractual	4,800	6,000	7,000
Utilities	2,976	4,000	5,000
Phone & Internet	1,186	2,000	2,000
Supplies	5,149	8,000	8,500
Equipment	0	1,000	2,000
Maintenance	2,276	2,000	2,500
Trash Service	228	500	500
Insurance	827	1,000	1,500
Miscellaneous	0		
Total	**17,442**	**24,500**	**29,000**
Swimming Pool			
Salaries	14,323	15,000	15,500
Utilities	3,739	4,000	6,000
Phone & Internet	192	200	200
Supplies	1,278	2,000	2,500
Equipment	2,999	3,000	3,500
Maintenance	875	1,000	1,000
Insurance	592	800	1,000
Miscellaneous		200	1,000
Total	**23,998**	**26,200**	**30,700**
Youth Center			
Utilities	1,850	2,000	3,000
Supplies	1,092	1,500	2,000
Equipment	1,264	1,000	1,000
Maintenance	145	500	500
Insurance	917	1,000	1,500
Total	**5,268**	**6,000**	**8,000**
Library Maintenance			
Utilities	2,021	2,500	3,000
Phone & Internet	530	700	700
Supplies	263	300	300
Maintenance	110	100	100
Insurance	1,531	1,500	1,500
Total	**4,455**	**5,100**	**5,600**
Total	**0**	**0**	**0**
Page 7c Total	**51,163**	**61,800**	**73,300**

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 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Park & Lake			
Salaries	7,274	8,500	9,000
Utilities	2,190	3,000	3,000
Supplies	12,828	2,500	3,000
Equipment	0		
Maintenance	718	2,000	2,000
Fuel	822	2,000	2,500
Insurance	581	1,500	1,500
Miscellaneous	0		
Total	**24,413**	**19,500**	**21,000**
Cemetery			
Salaries	4,575	6,000	6,000
Contract Labor	1,862	2,500	5,500
Supplies	977	1,000	2,000
Insurance	186	500	1,500
Miscellaneous	0		
Total	**7,600**	**10,000**	**15,000**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 7d Total	**32,013**	**29,500**	**36,000**

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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	154	69	339
Receipts:			
Ad Valorem Tax	7,763	8,085	xxxxxxxxxxxxxxx
Delinquent Tax	197	160	
Motor Vehicle Tax	951	1,333	1,367
Recreational Vehicle Tax	50	51	62
16/20M Vehicle Tax	60	60	66
Commercial Vehicle Tax	30	111	30
Watercraft Tax	11	11	27
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-47	-41	-34
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	9,015	9,770	1,518
Resources Available:	9,169	9,839	1,857
Expenditures:			
Approp to Library Board	9,100	9,500	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,100	9,500	10,000
Unencumbered Cash Balance Dec 31	69	339	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	9,300	10,200	10,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,000
		Tax Required	8,143
	Delinquent Comp Rate:	1.4%	110
		Amount of 2022 Ad Valorem Tax	8,253

Qualifies for

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

City of Logan 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Community Building	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,584	2,898	2,568
Receipts:			
Ad Valorem Tax	4,837	5,519	xxxxxxxxxxxxxxx
Delinquent Tax	121	100	
Motor Vehicle Tax	586	831	933
Recreational Vehicle Tax	31	32	42
16/20M Vehicle Tax	36	38	45
Commercial Vehicle Tax	19	69	21
Watercraft Tax	7	7	18
Rent	2,675	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(30)	-26	-20
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	8,282	9,570	4,039
Resources Available:	9,866	12,468	6,607
Expenditures:			
Personal Services	2,750	3,400	4,000
Social Security/Medicare Tax	210	500	700
Utilities	3,044	3,500	4,000
Supplies	447	1,000	1,000
Maintenance	132	1,000	1,000
Trash Service	385	500	500
Equipment	0		200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,968	9,900	11,400
Unencumbered Cash Balance Dec 31	2,898	2,568	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	11,200	12,500	11,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,400
		Tax Required	4,793
	Delinquent Comp Rate:	1.4%	65
		Amount of 2022 Ad Valorem Tax	4,858

Adopted Budget

Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	812	2,669	4,061
Receipts:			
Ad Valorem Tax	47,217	52,184	xxxxxxxxxxxxxxx
Delinquent Tax	1,166	1,000	1,000
Motor Vehicle Tax	5,738	8,108	8,823
Recreational Vehicle Tax	301	311	401
16/20M Vehicle Tax	362	367	423
Commercial Vehicle Tax	182	673	195
Watercraft Tax	65		171
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(288)	-251	-209
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	54,743	62,392	10,804
Resources Available:	55,555	65,061	14,865
Expenditures:			
Social Security & Medicare Tax	5,492	7,000	7,500
Pension	1,728	3,000	3,200
Health Insurance	43,277	48,000	50,000
Workers Comp Ins	1,968	2,500	3,000
Miscellaneous	421	500	1,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	52,886	61,000	64,700
Unencumbered Cash Balance Dec 31	2,669	4,061	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	60,100	65,000	64,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,700
		Tax Required	49,835
	Delinquent Comp Rate:	1.4%	673
		Amount of 2022 Ad Valorem Tax	50,508

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily

City of Logan 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	400	828	448
Receipts:			
State of Kansas Gas Tax	15,428	14,620	14,850
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,428**	**14,620**	**14,850**
Resources Available:	**15,828**	**15,448**	**15,298**
Expenditures:			
Supplies			
Transfer to Capital Improvement	15,000	15,000	15,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,000**	**15,000**	**15,000**
Unencumbered Cash Balance Dec 31	828	448	298
2021/2022/2023 Budget Authority Amoun	17,448	26,940	15,000

Adopted Budget Water Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	38,469	28,939	15,639
Receipts:			
Collections	113,895	120,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**113,895**	**120,000**	**130,000**
Resources Available:	**152,364**	**148,939**	**145,639**
Expenditures:			
Personal Services	41,270	43,000	45,000
Social Security & Medicare Tax	3,157	3,500	3,500
Pension	1,599	1,800	1,800
Health Ins	3,806	5,000	5,000
Utilities	8,529	8,700	9,000
Phone & Internet	2,501	2,500	2,800
Postage	609	800	1,000
Supplies	20,807	10,000	14,500
Equipment	3,695	4,500	5,000
Maintenance	8,655	9,000	9,500
Fuel	1,185	6,000	7,000
Insurance	5,386	6,000	6,500
Miscellaneous	2,226	2,500	3,000
Trans to Capital Improvements	20,000	30,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**123,425**	**133,300**	**143,600**
Unencumbered Cash Balance Dec 31	28,939	15,639	2,039
2021/2022/2023 Budget Authority Amoun	127,021	175,470	143,600

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 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Logan 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Rental Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,827	27,780	27,850
Receipts:			
Collections	78,095	79,000	82,000
Reimbursements	26		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**78,121**	**79,000**	**82,000**
Resources Available:	**90,948**	**106,780**	**109,850**
Expenditures:			
Personal Services	15,565	18,000	23,000
Social Security & Medicare Tax	1,191	1,530	1,800
Pension	611	800	950
Health Insurance	637	900	1,000
Utilities	2,307	2,500	2,800
Phone & Internet	404	500	700
Contractual	0	500	500
Postage	607	700	700
Supplies	655	8,500	9,000
Equipment	3,695	4,000	4,000
Maintenance	1,536	2,000	2,000
Fuel	814	3,000	3,000
Insurance	2,146	2,500	2,600
Trans to Sewer Debt	33,000	33,500	33,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**63,168**	**78,930**	**85,550**
Unencumbered Cash Balance Dec 31	27,780	27,850	24,300
2021/2022/2023 Budget Authority Amount	104,992	98,827	85,550

Adopted Budget Sewer Debt Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,680	16,570	16,958
Receipts:			
Trans from Sewer Rental	33,000	33,500	33,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**33,000**	**33,500**	**33,500**
Resources Available:	**49,680**	**50,070**	**50,458**
Expenditures:			
Principal	28,411	29,178	29,965
Interest	4,261	3,566	2,852
Service Fees	438	368	294
Debt Reserve	0		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,110**	**33,112**	**33,111**
Unencumbered Cash Balance Dec 31	16,570	16,958	17,347
2021/2022/2023 Budget Authority Amount	54,181	48,568	33,111

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 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Logan

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve Fun		**Gifts & Grants**		**Capital Improvement**		**Episcopal Church Trust**		**Water Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	117,890	Cash Balance Jan 1	123,718	Cash Balance Jan 1	185,874	Cash Balance Jan 1	16,796	Cash Balance Jan 1	31,104	475,382
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from General	10,000	Grants/Donations	206,207	Trans from Special Hw	15,000	Interest Income	277	Collections	44,535	
Trans from Water				Trans from General						
Trans from Sewer Rental				Trans from Water	20,000					
				Trans from Sewer Rental						
Total Receipts	10,000	Total Receipts	206,207	Total Receipts	35,000	Total Receipts	277	Total Receipts	44,535	296,019
Resources Available:	127,890	Resources Available:	329,925	Resources Available:	220,874	Resources Available:	17,073	Resources Available:	75,639	771,401
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	2,000	Contract Services	200,000			Cont Services	3,575			
		Equipment	4,326							
		Maintenance								
		Subsidy	64,347							
		Miscellaneous Expense								
Total Expenditures	2,000	Total Expenditures	268,673	Total Expenditures	0	Total Expenditures	3,575	Total Expenditures	0	274,248
Cash Balance Dec 31	125,890	Cash Balance Dec 31	61,252	Cash Balance Dec 31	220,874	Cash Balance Dec 31	13,498	Cash Balance Dec 31	75,639	497,153 **
										497,153 **

** 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 the finanacial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

City of Logan

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State of Kansas	40,747									
Total Receipts	40,747	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	40,747
Resources Available:	40,747	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	40,747
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment						Cont Services				
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	40,747	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	40,747 **
										40,747 **

** 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 the finanacial information for 2021, the projected financial information for 2022, or the projected budget for 2023.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Logan
will meet on September 6, 2022 at 6:30 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	328,706	57.740	352,500	58.655	398,000	131,052	58.210
Debt Service							
Library	9,100	3.672	9,500	3.723	10,000	8,253	3.666
Community Building	6,968	2.288	9,900	2.542	11,400	4,858	2.158
Employee Benefits	52,886	22.334	61,000	24.030	64,700	50,508	22.434
Special Highway	15,000		15,000		15,000		
Water Fund	123,425		133,300		143,600		
Sewer Rental Fund	63,168		78,930		85,550		
Sewer Debt Fund	33,110		33,112		33,111		
Non-Budgeted Funds	274,248						
Totals	906,611	86.034	693,242	88.950	761,361	194,671	86.468
						*Revenue Neutral Rate***	*85.800*
Less: Transfers	78,000		88,500		88,500		
Net Expenditure	828,611		604,742		672,861		
Total Tax Levied	189,064		193,164		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,197,502		2,171,644		2,251,358		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	253,624	182,387	153,976
Lease Purchase Principal	0	0	0
Total	253,624	182,387	153,976

*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

The governing body of
City of Logan
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.

SUPPORTING COUNTIES
Phillips

Revenue Neutral Rate*	85.800	Proposed Tax Rate	86.468

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

City of Logan

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	130,836	58.114	542
Debt Service			0
Library	8,218	3.650	34
Community Building	4,837	2.148	20
Employee Benefits	50,469	22.417	209
			0
			0
TOTAL	194,360	86.330	805

2022 July 1 Valuation: 2,251,358

Valuation Factor: 2,251.358

Neighborhood Revitalization Subj to Rebate: 9,328

Neighborhood Revitalization factor: 9.328

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.