CERTIFICATE 2026

To the Clerk of Ottawa County, State of Kansas
We, the undersigned, officers of
Logan Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962		3,175	0	0.000
Debt Service	10-113				
Library	12-1220				
Road	68-518c		74,000	28,909	7.032
Special Machinery					
Totals		xxxxxx	77,175	28,909	7.032
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
4,111,075
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.682
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carla Grund

Address:
307 N. Concord, Suite 210
Minneapolis, KS 67467

Email:
commissioner1@ottawacounty.org

x [signature]
x [signature]
x [signature]

Attest: Dec 5 2025
[signature]
County Clerk

SEAL OF THE COUNTY CLERK ★ Ottawa County, Kansas

Governing Body

Special Road Election held for mills for years.
First levy in .

CPA Summary

Logan Township
Ottawa County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	748	17	1	5	3	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	22,602	508	16	166	93	7
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	23,350	525	17	171	96	7

County Treas Motor Vehicle Estimate 525

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 171

County Treas Commercial Vehicle Tax Estimate 96

County Treas Watercraft Tax Estimate 7

MVT Factor 0.02248

RVT Factor 0.00073

16/20M Factor 0.00732

Comm Veh Factor 0.00411

Watercraft Factor 0.00030

2026

Logan Township

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	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Logan Township
Ottawa County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

Logan Township 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 January 1	9,499	9,038	8,456
Receipts:			
Ad Valorem Tax	727	748	xxxxxxxxxxxxxxx
Delinquent Tax	1		
Motor Vehicle Tax		20	17
Recreational Vehicle Tax			1
16/20 M Vehicle Tax			5
Commercial Vehicle Tax			3
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**728**	**768**	**26**
Resources Available:	**10,227**	**9,806**	**8,482**
Expenditures:			
Officers Pay	900	900	900
Salaries & Wages			
Employee Benefits			
Supplies	14	175	2,000
Equipment			
Buildings Maintenance			
Insurance	100	100	100
Budget & Publication	175	175	175
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**1,189**	**1,350**	**3,175**
Unencumbered Cash Balance Dec 31	9,038	8,456	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	750	3,161	3,175
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,175
		Tax Required	0
	Delinquent Comp Rate:	1.6%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Logan Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	101,661	76,492	44,756
Receipts:			
Ad Valorem Tax	23,562	22,602	xxxxxxxxxxxxxxx
Delinquent Tax	118		
Motor Vehicle Tax	635	639	508
Recreational Vehicle Tax	23	16	16
16/20M Vehicle Tax	146	0	166
Commercial Vehicle Tax	115	0	93
Watercraft Tax		7	7
Special Highway/Gasoline Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,599**	**23,264**	**790**
Resources Available:	**126,260**	**99,756**	**45,546**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Road Maintenance	49,768	55,000	74,000
Road Materials			
Equipment			
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**49,768**	**55,000**	**74,000**
Unencumbered Cash Balance Dec 31	76,492	44,756	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	86,560	74,369	74,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,000
		Tax Required	28,454
	Delinquent Comp Rate:	1.6%	455
		Amount of 2025 Ad Valorem Tax	28,909

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Logan Township
Ottawa County
will meet on September 4, 2025 at 7 p.m. at 2074 North 160th Delphos, KS 67436 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 2074 North 160th Delphos, KS 67436 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 2024		Current Year Estimate 2025		Proposed Budget 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	1,189	0.164	1,350	0.175	3,175		
Debt Service							
Library							
Road	49,768	5.312	55,000	5.292	74,000	28,909	7.034
Special Machinery							
Totals	50,957	5.476	56,350	5.467	77,175	28,909	7.034
						*Revenue Neutral Rate***	*5.682*
Less: Transfers	0		0		0		
Net Expenditure	50,957		56,350		77,175		
Total Tax Levied	24,900		23,350		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,542,827		4,271,400		4,110,092		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Waco Phipps
Treasurer

PROOF OF PUBLICATION

STATE OF KANSAS, OTTAWA COUNTY, ss:

CALEB VANDERHOFF, being first duly sworn, says he is Publisher of THE MINNEAPOLIS MESSENGER which is a weekly newspaper, printed and of general circulation in said County of Ottawa, State of Kansas; that the annexed notice was published in said paper for 1 week(s), the first publication being on the 7 day of AUG 2025 and the last publication on the 7 day of AUG 2025, and that said newspaper has been continuously and uninterruptedly published in said County during the period of fifty-two consecutive weeks prior to the first publication of said notice, and said newspaper has been admitted to the mails as Second Class matter in said county.

Publisher

STACY KLEIN
Notary Public - State of Kansas
My Appt. Expires 7/16/28

Subscribed and sworn to before me this 9 day of SEP 2025

(First published in The Minneapolis Messenger on August 7, 2025)

State of Kansas
Township

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Logan Township
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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
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Road	49,768	5.312	55,000	5.292	74,000	28,909	7.034
Totals	50,957	5.476	56,350	5.467	77,175	28,909	7.034
					Revenue Neutral Rate**		5.682
Net Expenditure	50,957		56,350		77,175		
Total Tax Levied	24,900		23,350		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,542,827		4,271,400		4,110,092		

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

Waco Phipps
Treasurer

Resolution No. _____

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

WHEREAS, the Revenue Neutral Rate for the Logan Township was calculated as 7.034 mills by the Ottawa County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 4, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE BUCKEYE TOWNSHIP:

The Logan Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.682 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 4th day of September 2025 (month and year) and SIGNED by the Governing Body.

x _____ Yes
x _____ Yes
x _____ Yes

Attested:

_____

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LOGAN TOWNSHIP, HEREBY NOTIFIES THE OTTAWA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 7.034. The date of our hearing is September 4, 2025 and will be held at 2074 North 160th Road, Delphos, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 16, 2025

(Seal)

Clerk or Officer of Governing Body