BUDGET OFFICER'S STATEMENT

North Logan City
Fiscal Year 2026–2027 Tentative Budget

In accordance with the requirements of the State of Utah Truth-in-Taxation law, I hereby submit the INTERIM Budget for North Logan City for the fiscal year 2026–2027.

The INTERIM budget has been prepared in compliance with applicable provisions of the Utah Truth-in-Taxation Law and reflects a thorough evaluation of anticipated revenues, expenditures, and the operational needs of the City.

As required by law, a **Property Tax Impact Schedule** has been prepared and is included with this INTERIM budget. Due to the Cache County Auditor not yet publishing the Certified Tax Rate (CTR), Certified Rate Revenue (CRR), and Average Home Value (AHV), the schedule currently reflects estimated values.

North Logan City is considering a property tax increase of approximately **15.0%**, which is projected to generate an additional **$256,327** in additional ad valorem tax revenue, consisting of:

- **General Fund increase:** $187,623
- **Library Fund increase:** $68,704

Estimated impacts to taxpayers based on a $610,500 average home value include:

- **Residential Property:** approximately **$52.00 annual increase** (which is comprised of $38.00 from the General Fund increase and $14.00 from the Library Fund increase)
- **Business Property:** approximately **$94.55 annual increase** (which is comprised of $69.10 from the General Fund increase and $25.45 from the Library Fund increase)

The Property Tax Impact Schedule also outlines the operational impacts if the proposed increase is not adopted, including:

For General Fund Operations:
- Inability to hire an additional police officer or maintain competitive compensation for retention
- Inability to meet Logan City Fire Department contracted fire service cost increases

For Library Fund Operations:
- Reduced library services, including limitations on community center operations and programming

In compliance with Truth-in-Taxation requirements, the City will provide notice of and conduct public hearings as required by law, where members of the public will have an opportunity to comment on the proposed budget and the proposed property tax increase. Instructions for virtual participation will be posted online on the Utah Public Meeting Notice website and on the www.northlogancity.gov website no later than 24 hours before the public hearing.

- **Public Budget Hearing which incorporates a Certified Tax Rate Increase:**
  Scheduled for June 3, 2026 at 6:35 PM

- **Truth-in-Taxation Hearing:**
  Scheduled for August 5, 2026 at 6:35 PM

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Both hearings will be held at:
North Logan City Council Chambers
2525 North 600 East, North Logan, Utah 84341

Based on the best information currently available, the INTERIM budget is balanced and designed to maintain essential public services, address rising operational costs, and support the long-term financial stability of North Logan City.

Respectfully submitted,

Scott Bennett, Budget Officer
North Logan City
May 8th 2026