

BUDGET OFFICER'S STATEMENT

NORTH LOGAN CITY

Fiscal Year 2026–2027 INTERIM 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 impact to an average residence of \$658,538 (AHV):

- **Residential Property:** approximately **\$55.80 annual increase** (which is comprised of \$40.80 from the General Fund increase and \$15.00 from the Library Fund increase)

Estimated impact to an average commercial property of \$2,544,465:

- **Business Property:** approximately **\$392.10 annual increase** (which is comprised of \$286.70 from the General Fund increase and \$105.40 from the Library Fund increase)

The Property Tax Impact Schedule also outlines the operational impacts if the proposed increase is adopted, including:

For General Fund Operations:

- \$126,129 for Police Department: will hire one new police officer, and provide competitive salary increases to current officers for retention purposes.
- \$61,494 for Logan City's Fire Department: contract rate increase will be met.

For Library Fund Operations:

- \$68,704 for Library Department: will cover the new Community Center utilities, and provide some planned educational and community programs in the Community Center.

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

BUDGET OFFICER'S STATEMENT

NORTH LOGAN CITY

Fiscal Year 2026–2027 INTERIM BUDGET

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 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 13th 2026