State of Kansas
City

2026

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
City of Lebanon
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (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		6			
Fund	**K.S.A.**				
General	12-101a	7	254,999	138,707	89.371
Debt Service	10-113	8			
Library	12-1220	8	10,458	9,980	0.430
Special Highway		9	9,488		
Water		9	142,000		
Sewer		10	22,500		
Landfill		10	37,817		
Special Fire		11	76,000		
		11			
Non-Budgeted Funds		12			
Totals		xxxxx	553,262	148,687	95.801
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice		14			1552040
Neighborhood Revitalization		15			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 89.193

Assisted by:
Mapes & Miller, LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Date Attested: _____ 2025

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 the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Lebanon

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	128,767	6,924	189	184	1,548	8
Debt Service						
Library	9,378	504	14	13	113	1
TOTAL	138,145	7,428	203	197	1,661	9

County Treas Motor Vehicle Estimate 7,428

County Treas Recreational Vehicle Estimate 203

County Treas 16/20M Vehicle Estimate 197

County Treas Commercial Vehicle Tax Estimate 1,661

County Treas Watercraft Tax Estimate 9

Motor Vehicle Factor 0.05377

Recreational Vehicle Factor 0.00147

16/20 Vehicle Factor 0.00143

Commercial Vehicle Factor 0.01202

Watercraft Factor 0.00007

City of Lebanon

2026

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
Sewer	Capital Improvements	2,000			K.S.A. 12-1,118
Landfill	Capital Improvements				K.S.A. 12-1,118
Water	Capital Improvements	5,000			K.S.A. 12-1,118
General	Capital Improvements				K.S.A. 12-1,118
	Totals	7,000	0	0	
	Adjustments*				
	Adjusted Totals	7,000	0	0	

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

State of Kansas
City

City of Lebanon

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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:											
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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
2020 Ford 150	6/18/2020	60	5.00	30,844	2,860	2,896	0
1995 Ford F750 Oiler	12/31/2020	60	2.25	23,000	4,791	4,871	0
Fire Truck	3/3/2021	60	2.25	80,000	26,413	17,127	10,409
				Totals	**34,064**	**24,894**	**10,409**

*****If 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: 2026

Library found in: City of Lebanon
Smith County

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 2025	Proposed Year 2026
Ad Valorem Tax	$9,378	$9,980
Delinquent Tax	$500	$500
Motor Vehicle Tax	$387	$504
Recreational Vehicle Tax	$8	$14
16/20M Vehicle Tax	$34	$13
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$10,307	$11,011
Difference in Total Taxes:	$704	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,430,958	$1,548,834
Did Assessed Valuation Decrease?	No	
Levy Rate	6.554	6.444
Difference in Levy Rate:	(0.110)	
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 Lebanon 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 Jan 1	26,240	46,268	46,469
Receipts:			
Ad Valorem Tax	122,240	128,767	xxxxxxxxxxxxxxx
Delinquent Tax	3,399	3,000	3,000
Motor Vehicle Tax	6,678	5,314	6,924
Recreational Vehicle Tax	204	109	189
16/20M Vehicle Tax	461	473	184
Commercial Vehicle Tax	1,689	1,424	1,548
Watercraft Tax	0	4	8
Gross Earning (Intangible) Tax	740	1,278	2,538
LAVTR			0
City and County Revenue Sharing			0
Library	14,360	14,500	15,000
Golf Course	1,106	1,000	500
Franchise Tax	10,652	10,800	11,800
Dog Tags	120	150	150
Insurance Refund	2,770	3,000	3,000
Rents	2,165	3,000	2,500
Sale of Equipment		5,000	1,000
Sales Tax	16,732	17,500	17,500
Compensating Use Tax	5,737	7,000	8,000
Donations	16,881		
Grant	99	2,000	2,500
Special Alcohol Tax	438	190	391
Other Tax Revenue			
Interest on Idle Funds	2,380	2,200	2,100
Neighborhood Revitalization Rebate	-12,815	-10,208	-8,636
Miscellaneous	1,892	1,000	1,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	197,928	197,501	71,196
Resources Available:	224,168	243,769	117,665
Expenditures:			
Salaries & Wages	71,180	72,000	74,000
Payroll Tax	5,187	5,300	7,000
Utilities	17,407	18,200	22,000
Reimbursements	272		5,000
Insurance & Bonds	14,547	16,000	19,000
Fuel	3,395	4,500	8,550
Tax	423	1,000	3,000
Advertising		800	1,000
Attorney & Accounting Fees	3,344	4,000	6,000
Equipment	1,853	5,000	18,500
Hospital Tax	20,617	25,000	26,000
Outside Services	2,930	6,000	7,200
Supplies & Street Materials	21,696	20,000	15,000
Office Supplies	1,381	2,000	2,000
Dues	534	2,500	3,000
Employee Benefits	5,873	6,000	7,000
Lease		1,500	
Repairs & Maintenance	5,654	7,000	28,849
Transfer to Capital Improvement		0	0
Cash Forward (2026 column)			
Miscellaneous	1,607	500	1,900
Does miscellaneous exceed 10% of Total E			
Total Expenditures	177,900	197,300	254,999
Unencumbered Cash Balance Dec 31	46,268	46,469	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	212,750	221,471	254,999
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	254,999
		Tax Required	137,334
	Delinquent Comp Rate:	1.0%	1,373
		Amount of 2025 Ad Valorem Tax	138,707

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 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Lebanon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	110
Receipts:			
Ad Valorem Tax	8,901	9,378	xxxxxxxxxxxxxxx
Delinquent Tax	247	500	500
Motor Vehicle Tax	494	387	504
Recreational Vehicle Tax	15	8	14
16/20M Vehicle Tax	34	34	13
Commercial Vehicle Tax	125	104	113
Watercraft Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	933	801	678
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	8,883	9,610	467
Resources Available:	8,883	9,610	577
Expenditures:			
Appropriation to Library	8,883	9,500	10,250
Supplies			208
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,883	9,500	10,458
Unencumbered Cash Balance Dec 31	0	110	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	9,192	9,552	10,458
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,458
		Tax Required	9,881
	Delinquent Comp Rate:	1.0%	99
		Amount of 2025 Ad Valorem Tax	9,980

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 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Lebanon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,300	2,678	4,108
Receipts:			
State of Kansas Gas Tax	4,908	5,380	5,380
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,908**	**5,380**	**5,380**
Resources Available:	**6,208**	**8,058**	**9,488**
Expenditures:			
Salaries		100	500
Fuel	1,665	1,700	3,000
Supplies	67	900	2,500
Repairs & Maintenance	1,798	500	2,738
Lease Payments		750	750
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,530**	**3,950**	**9,488**
Unencumbered Cash Balance Dec 31	2,678	4,108	0
2024/2025/2026 Budget Authority Amoun	6,723	7,723	9,488

Adopted Budget Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	44,901	52,391	73,291
Receipts:			
Charges to Customers	78,685	86,000	86,500
Overhead Water	494	1,000	1,000
Water Deposits	1,000	1,000	1,000
Interest on Idle Funds	1,343		
Miscellaneous	204	500	500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**81,726**	**88,500**	**89,000**
Resources Available:	**126,627**	**140,891**	**162,291**
Expenditures:			
Rural Water & Utilities	2,420	2,900	3,000
Fuel & Propane	903	1,500	3,000
Insurance & Bonds	14,322	15,000	17,000
Payroll	31,436	33,000	34,000
Dues, Licenses & Permits	137	500	600
Return Checks	69	100	200
Supplies & Parts	3,957	5,000	10,000
Water Leases/Bonds	2,137	2,900	0
Water Deposit Refunds		500	500
Attorney/Accounting	875	1,000	1,000
Recert/Water Samples	1,061	1,500	2,000
Tax	528	700	700
Repairs and Maintenance	2,542	1,000	50,000
Equipment	7,542	2,000	20,000
Transfer to Capital Improvements	5,000		
Cash Forward (2026 column)			
Miscellaneous	1,307		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**74,236**	**67,600**	**142,000**
Unencumbered Cash Balance Dec 31	52,391	73,291	20,291
2024/2025/2026 Budget Authority Amoun	98,256	121,050	142,000

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City of Lebanon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,718	7,263	10,167
Receipts:			
Charges to Customers	11,843	12,500	13,000
Sewer Deposits			
Rent Income			
Bond			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**11,843**	**12,500**	**13,000**
Resources Available:	**16,561**	**19,763**	**23,167**
Expenditures:			
Salaries & Wages	6,033	6,000	8,000
Return Checks	16	100	100
Lease Payments	696	696	
Parts/Supplies		800	2,000
Fuel	309	500	2,400
Dues/Recertify	185	500	500
Equipment & Repairs	58	500	8,000
Other Taxes		500	500
Transfer to Capital Improvement	2,000	0	
Cash Forward (2026 column)			
Miscellaneous	1		1,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**9,298**	**9,596**	**22,500**
Unencumbered Cash Balance Dec 31	7,263	10,167	667
2024/2025/2026 Budget Authority Amount	16,000	20,000	22,500

Adopted Budget Landfill	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,215	8,017	12,317
Receipts:			
Charges to Customers	22,969	24,500	25,500
Landfill Deposits			
Bond			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**22,969**	**24,500**	**25,500**
Resources Available:	**29,184**	**32,517**	**37,817**
Expenditures:			
Salaries & Wages	2		5,000
Return Checks	31		
Trash Hauling	18,100	18,500	20,000
Fuel	24	800	2,500
Tax/Parts		200	500
Equipment & Maintenance	37	500	4,717
Outside Services	2,971	100	4,000
Advertising		100	100
Professional Services			
Transfer to Capital Improvements			
Cash Forward (2026 column)			
Miscellaneous	2		1,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**21,167**	**20,200**	**37,817**
Unencumbered Cash Balance Dec 31	8,017	12,317	0
2024/2025/2026 Budget Authority Amount	30,100	32,600	37,817

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 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Lebanon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,928	47,450	56,148
Receipts:			
Township Charges	33,180	34,000	35,000
Sale of Asset			
Other Income	6,075		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	39,255	34,000	35,000
Resources Available:	71,183	81,450	91,148
Expenditures:			
Dues/Licenses/Permits	964	500	500
Fuel	449	1,000	2,000
Insurance	8,094	10,000	15,000
Utilities	3,549	4,000	6,000
Supplies	10	700	15,000
Parts	2,050	2,500	6,500
Taxes		602	1,000
Equipment	2,703	2,000	20,000
Outside Services	5,452	4,000	10,000
Cash Forward (2026 column)			
Miscellaneous	462		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	23,733	25,302	76,000
Unencumbered Cash Balance Dec 31	47,450	56,148	15,148
2024/2025/2026 Budget Authority Amount	47,000	41,000	76,000

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 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 the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Lebanon

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Donation-Fire**		**Grant**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	22,699	Cash Balance Jan 1	118,195	Cash Balance Jan 1	18,082	Cash Balance Jan 1		Cash Balance Jan 1		158,976
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Sewer	2,000	Donations	13,298	Grant	127,636					
Transfer from Landfill		Grants	26,739	Donation	1,315					
Transfer from General		Raffle Sales	32,038							
Transfer from Water	5,000	Special Event Receipts	2,937							
		Reimbursements								
Interest	688	Interest	4,826							
Total Receipts	7,688	Total Receipts	79,838	Total Receipts	128,951	Total Receipts	0	Total Receipts	0	216,477
Resources Available:	30,387	Resources Available:	198,033	Resources Available:	147,033	Resources Available:	0	Resources Available:	0	375,453
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Lease Payment	17,126							
Lease Payments	9,045	Equipment & Tools	1,629	Grant Projects	72,821					
		Special Event Exp	20,712							
		Raffle Exp	11,287							
Total Expenditures	9,045	Total Expenditures	50,754	Total Expenditures	72,821	Total Expenditures	0	Total Expenditures	0	132,620
Cash Balance Dec 31	21,342	Cash Balance Dec 31	147,279	Cash Balance Dec 31	74,212	Cash Balance Dec 31	0	Cash Balance Dec 31	0	242,833 **
										242,833 **

** 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 2024, the projected financial information for 2025, or the projected budget for 2026.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lebanon

will meet on September 9, 2025 at 7:00 pm at Lebanon City Office, 404 Main Street 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 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		Proposed Budget for 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	177,900	91.798	197,300	89.987	254,999	138,707	89.556
Debt Service							
Library	8,883	6.684	9,500	6.554	10,458	9,980	6.444
Special Highway	3,530		3,950		9,488		
Water	74,236		67,600		142,000		
Sewer	9,298		9,596		22,500		
Landfill	21,167		20,200		37,817		
Special Fire	23,733		25,302		76,000		
Non-Budgeted Funds	132,620						
Totals	451,367	98.482	333,448	96.541	553,262	148,687	96.000
						*Revenue Neutral Rate**	*89.193*
Less: Transfers	7,000		0		0		
Net Expenditure	444,367		333,448		553,262		
Total Tax Levied	134,373		138,145		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,364,435		1,430,958		1,548,834		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	103,405	68,115	34,064
Total	103,405	68,115	34,064

*Tax rates are expressed in mills

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

Afftin Hommon

City Official Title: Treasurer

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Lebanon

will meet on September 9, 2025 at 7:00 pm at Lebanon City Office 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

Smith County

Revenue Neutral Rate*	89.193	Proposed Tax Rate	96.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	122,072	78.815	8,636
Debt Service			0
Library	9,579	6.185	678
			0
			0
			0
			0
TOTAL	131,651	85.000	9,314

2025 July 1 Valuation: 1,548,834

Valuation Factor: 1,548.834

Neighborhood Revitalization Subj to Rebate: 109,575

Neighborhood Revitalization factor: 109.575

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lebanon

will meet on September 9, 2025 at 7:00 pm at Lebanon City Office, 404 Main Street 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 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		Proposed Budget for 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	177,900	91.798	197,300	89.987	254,999	138,707	89.556
Debt Service							
Library	8,883	6.684	9,500	6.554	13,458	9,380	6.444
Special Highway	3,530		3,950		5,448		
Water	74,236		67,600		142,000		
Sewer	9,296		9,396		22,500		
Landfill	21,161		20,300		37,817		
Special Fire	23,733		25,502		76,000		
Non-Budgeted Funds	132,620						
Totals	451,367	98.482	333,448	96.541	553,762	148,087	95.000
						Revenue Neutral Rate**	89.193
Less: Transfers	7,000		0		0		
Net Expenditure	444,367		333,448		553,762		
Total Tax Levied	134,373		138,145		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,364,435		1,434,958		1,548,834		

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Loans Purchase Principal	103,405	68,115	34,064
Total	103,405	68,115	34,064

*Tax rates are expressed in mills

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

Attila Hamman

City Official Title: Treasurer

(Published in the Smith County Pioneer, Thursday, July 24, 2025)

Resolution No. 32

A RESOLUTION OF THE CITY OF LEBANON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Lebanon was calculated as 89.193 mills by the Smith County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lebanon, 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 LEBANON:

The City of Lebanon shall levy a property tax rate exceeding the Revenue Neutral Rate of 96.000 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 9th day of September, 2025 and SIGNED by the Mayor.

Rich Clapp

Mayor

Attested:

Betsy Lambert

City Clerk

September 9th, 2025

Lebanon Council Meeting

City Office

Present in Person: Rick Chapin, Randy Maus, Hannah Ramirez, Betty Pilcher, Marty Hanson, Afftin Hommon, Betsy Lambert, and Matt Stock. Patrons present: Emily Roush, Chase Langston (Prairie Insulation, LLC)

1. Call the meeting to order.
   Rick called the meeting to order at 7:00pm.
2. Proposal to exceed Revenue Neutral Rate.
   Afftin presented Resolution 32. The revenue neutral rate being a mill levy of 89.193, the council proposes a mill levy of 96.000.
3. Vote on Resolution 32.
   Betty made a motion to approve Resolution 32 and Randy seconded. Motion passed unanimously. Rick signed Resolution 32.

   Marty moved to adjourn and Hannah seconded. Motion passed unanimously.

   Meeting Adjourned at 7:05pm.

Mayor: Bill Befort Date: 10-14-25