2026

CERTIFICATE

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of
City of Lewis
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 expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

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)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	291,674	134,260	62.969
Debt Service	10-113	7	94,881	66,163	31.031
Special Highway		8	82,605		
Parks and Rec Fund		8	7,366		
Water Fund		9	181,411		
Sewer Fund		9	101,733		
Trash Fund		10	44,703		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		11b			
Totals		xxxxx	804,373	200,423	94.000
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					2,132,160
Neighborhood Revitalization		13			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	86.258
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Attest: Nov. 1, 2025

Gina K. Schuetz
County Clerk

Governing Body

CPA Summary

City of Lewis

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	89,880	14,378	171	2,397	338	21
Debt Service	94,034	15,042	178	2,508	354	21
TOTAL	183,914	29,420	349	4,905	692	42

County Treas Motor Vehicle Estimate 29,420
County Treas Recreational Vehicle Estimate 349
County Treas 16/20M Vehicle Estimate 4,905
County Treas Commercial Vehicle Tax Estimate 692
County Treas Watercraft Tax Estimate 42

Motor Vehicle Factor 0.15997
Recreational Vehicle Factor 0.00190
16/20M Vehicle Factor 0.02667
Commercial Vehicle Factor 0.00376
Watercraft Factor 0.00023

City of Lewis

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
General Fund	Capital Equip Res	11,292			KSA 12-1,117
	Totals	11,292	0	0	
	Adjustments				
	Adjusted Totals	11,292	0	0	

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

City of Lewis

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010	1/1/2010	9/1/2030	3.10-5.25	500,000	62,406	3/1 & 9/1	9/1	10,770	30,000	10,500	30,000
Series 2024	8/12/2024	9/1/2044	4.00-5.00	660,000	660,000	3/1 & 9/1	9/1	30,821	20,000	34,381	20,000
Total G.O. Bonds					**722,406**			**41,591**	**50,000**	**44,881**	**50,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**722,406**			**41,591**	**50,000**	**44,881**	**50,000**

City of Lewis

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
John Deere Tractor	2/16/2022	60	4.99	88,156	62,406	11,030	11,030
Sewer Jetter	1/23/2023	60	4.40	89,950	78,697	15,211	15,211
				Totals	**141,103**	**26,241**	**26,241**

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

City of Lewis 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	209,257	79,731	11,250
Receipts:			
Ad Valorem Tax	111,682	89,880	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,816	1,500	1,500
Motor Vehicle Tax	19,988	20,027	14,378
Recreational Vehicle Tax	267	221	171
16/20M Vehicle Tax	450	3,823	2,397
Commercial Vehicle Tax	3,355	452	338
Watercraft Tax	26	29	21
Gross Earning (Intangible) Tax			0
General Sales Tax	39,576	39,576	39,576
Franchise Fees	30,638	31,787	31,787
Licenses & Permits	264	500	500
Interest Income	10,214	10,000	10,000
Rental Income	3,850	4,500	4,500
Reimbursed Expenses	14,210	30,000	15,000
Fire Contracts	14,194	26,863	26,863
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2,199
Miscellaneous	5,195	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**255,725**	**264,158**	**149,832**
Resources Available:	**464,982**	**343,889**	**161,082**

City of Lewis

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	464,982	343,889	161,082
Expenditures:			
General Government	208,747	197,514	130,500
Municipal Court	2,136	250	250
Police	139	0	0
Fire	52,700	52,700	52,700
Streets	35,444	35,610	35,610
Street Lights	6,583	6,600	6,600
Parks and Recreations	36,857	8,500	8,500
Transfers Out	11,292	0	0
Employee Benefits	31,353	31,465	31,665
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
Subtotal detail (Should agree with detail)	385,251	332,639	265,825
Cash Reserve (2026 column)			25,849
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**385,251**	**332,639**	**291,674**
Unencumbered Cash Balance Dec 31	79,731	11,250	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	385,251	422,786	291,674
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	291,674
		Tax Required	130,592
	Delinquent Comp Rate:	2.8%	3,668
		Amount of 2025 Ad Valorem Tax	134,260

CPA Summary

City of Lewis 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	55,814	45,814	46,000
Contractual	105,570	113,000	45,000
Insurance	9,958	10,000	10,000
Commodities	17,071	17,200	18,000
Capital Outlay	14,450	5,000	5,000
Refunds	1,150	1,500	1,500
Remittances/Taxes	4,734	5,000	5,000
Total	**208,747**	**197,514**	**130,500**
Municipal Court			
Contractual	2,136	250	250
Total	**2,136**	**250**	**250**
Police			
Salaries			
Contractual	139		
Total	**139**	**0**	**0**
Fire			
Salaries	18,580	18,580	18,580
Contractual	15,245	15,245	15,245
Insurance	6,781	6,781	6,781
Commodities	12,094	12,094	12,094
Total	**52,700**	**52,700**	**52,700**
Streets			
Salaries	15,810	15,810	15,810
Contractual	9,752	9,800	9,800
Insurance	1,566	1,700	1,700
Commodities	8,316	8,300	8,300
Total	**35,444**	**35,610**	**35,610**
Street Lights			
Contractual	6,583	6,600	6,600
Total	**6,583**	**6,600**	**6,600**
Parks and Recreations			
Salaries	707	1,000	1,000
Contractual	7,441	4,500	4,500
Insurance	711	1,000	1,000
Commodities	1,069	2,000	2,000
Capital Outlay	26,929		
Total	**36,857**	**8,500**	**8,500**
Transfers Out			
Trans to Cap Improve Res			
Trans to Cap Equip Res	11,292		
Trans to Fire Equip Res			
Trans to EMT Res			
Total	**11,292**	**0**	**0**
Page 1 - Total	**353,898**	**301,174**	**234,160**

City of Lewis 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Employee Benefits			
Unemployment Taxes	162	165	165
Life Insurance	488	500	500
Health Insurance	16,780	16,800	17,000
Workers Comp Insur	13,923	14,000	14,000
Total	**31,353**	**31,465**	**31,665**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	31,353	31,465	31,665
Page 1 -Total	**353,898**	**301,174**	**234,160**
Grand Total	**385,251**	**332,639**	**265,825**

(Note: Should agree with general sub-totals.)

City of Lewis 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	4,344	3,790	13,480
Receipts:			
Ad Valorem Tax	34,340	94,034	xxxxxxxxxxxxxxxx
Delinquent Tax	542	500	
Motor Vehicle Tax	6,034	6,048	15,042
Recreational Vehicle Tax	80	67	178
16/20M Vehicle Tax	136	1,155	2,508
Commercial Vehicle Tax	1,013	137	354
Watercraft Tax	8	8	21
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-617	-668	-1,057
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,536**	**101,281**	**17,046**
Resources Available:	**45,880**	**105,071**	**30,526**
Expenditures:			
Debt Service			
Series 2010 Bond Principal	30,000	30,000	30,000
Series 2010 Bond Interest	12,090	10,770	10,500
Series 2024 Bond Principal		20,000	20,000
Series 2024 Bond Interest		30,821	34,381
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,090**	**91,591**	**94,881**
Unencumbered Cash Balance Dec 31	3,790	13,480	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	49,393	105,770	94,881
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,881
		Tax Required	64,355
	Delinquent Comp Rate:	2.8%	1,808
		Amount of 2025 Ad Valorem Tax	66,163

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.8%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Lewis 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	69,759	80,005	71,305
Receipts:			
State of Kansas Gas Tax	10,246	11,300	11,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,246**	**11,300**	**11,300**
Resources Available:	**80,005**	**91,305**	**82,605**
Expenditures:			
Salaries		10,000	10,000
Commodities		10,000	10,000
Cash Reserve (2026 column)			62,605
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**20,000**	**82,605**
Unencumbered Cash Balance Dec 31	80,005	71,305	0
2024/2025/2026 Budget Authority Amoun	71,978	82,289	82,605

0

Adopted Budget

Parks and Rec Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,214	7,966	7,066
Receipts:			
Park and Rec Fees		300	300
Grants & Donations	46		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46**	**300**	**300**
Resources Available:	**8,260**	**8,266**	**7,366**
Expenditures:			
Contractual	294	200	200
Commodities		1,000	2,000
Cash Reserve (2026 column)			5,166
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**294**	**1,200**	**7,366**
Unencumbered Cash Balance Dec 31	7,966	7,066	0
2024/2025/2026 Budget Authority Amoun	3,510	5,304	7,366

CPA Summary

City of Lewis 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,055	52,711	56,411
Receipts:			
Water Service Charges	121,090	123,000	123,000
Other Utility Charges	950	1,000	1,000
Connect/Reconnect Fees	1,109	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,149**	**125,000**	**125,000**
Resources Available:	**170,204**	**177,711**	**181,411**
Expenditures:			
Salaries	52,867	53,000	53,000
Contractual	19,185	22,000	23,000
Insurance	16,641	16,800	17,000
Commodities	22,576	23,000	23,000
Morton Salt	5,076	5,000	5,500
Taxes	1,148	1,500	1,500
Cash Reserve (2026 column)			58,411
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**117,493**	**121,300**	**181,411**
Unencumbered Cash Balance Dec 31	52,711	56,411	0
2024/2025/2026 Budget Authority Amoun	127,166	201,006	181,411

Adopted Budget

Sewer Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	75,540	50,944	45,733
Receipts:			
Sewer Service Charges	55,075	56,000	56,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**55,075**	**56,000**	**56,000**
Resources Available:	**130,615**	**106,944**	**101,733**
Expenditures:			
Salaries	49,872	30,000	30,000
Contractual	7,317	10,000	10,000
Insurance	3,983	4,000	4,000
Commodities	3,288	2,000	2,000
Debt Service			
Lease-Purchase Payment	15,211	15,211	15,211
Cash Reserve (2026 column)			40,522
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,671**	**61,211**	**101,733**
Unencumbered Cash Balance Dec 31	50,944	45,733	0
2024/2025/2026 Budget Authority Amoun	129,969	122,158	101,733

CPA Summary

City of Lewis 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,436	3,579	2,703
Receipts:			
Trash Service Charges	39,755	41,802	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,755**	**41,802**	**42,000**
Resources Available:	**43,191**	**45,381**	**44,703**
Expenditures:			
Contractual	39,612	42,678	44,703
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,612**	**42,678**	**44,703**
Unencumbered Cash Balance Dec 31	3,579	2,703	0
2024/2025/2026 Budget Authority Amount	44,027	48,436	44,703

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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

City of Lewis

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: ARPA Grant Fund		(2) Fund Name: Capital Imp Res Fund		(3) Fund Name: Capital Equip Res Fund		(4) Fund Name: Park Project Fund		(5) Fund Name: Street Project		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	34,135	Cash Balance Jan 1	33,434	Cash Balance Jan 1	2,924	Cash Balance Jan 1	14,000	Cash Balance Jan 1		84,493
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Trans from General	11,292			GO Bond Proceeds	660,000	
				Miscellaneous	500					
Total Receipts	0	Total Receipts	0	Total Receipts	11,792	Total Receipts	0	Total Receipts	660,000	671,792
Resources Available:	34,135	Resources Available:	33,434	Resources Available:	14,716	Resources Available:	14,000	Resources Available:	660,000	756,285
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	34,135	Capital Outlay	33,434	Computers	3,686	Contractual	14,000	Contractual	9,225	
				Lease Purchase pymt	11,030	Capital Outlay	75,350	Project Expenses	646,205	
Total Expenditures	34,135	Total Expenditures	33,434	Total Expenditures	14,716	Total Expenditures	89,350	Total Expenditures	655,430	827,065
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	-75,350	Cash Balance Dec 31	4,570	**-70,780** **
							See Tab B			**-70,780** **

**Note: These two block figures should agree.

CPA Summary

City of Lewis

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire FEMA Grant		**Fire Equip Res Fund**		**EMT Reserve Fund**		**Sales Tax Clearing**		**Penalty Clearing**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1	16,826	Cash Balance Jan 1	4,278	Cash Balance Jan 1	2,755	Cash Balance Jan 1	11,054	34,913
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Aid	72,889					Sales Tax Clearing	2,919	Penalty Clearing	4,452	
Total Receipts	72,889	Total Receipts	0	Total Receipts	0	Total Receipts	2,919	Total Receipts	4,452	80,260
Resources Available:	72,889	Resources Available:	16,826	Resources Available:	4,278	Resources Available:	5,674	Resources Available:	15,506	115,173
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	72,889					Sales Tax Clearing	2,791			
Total Expenditures	72,889	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,791	Total Expenditures	0	75,680
Cash Balance Dec 31	0	Cash Balance Dec 31	16,826	Cash Balance Dec 31	4,278	Cash Balance Dec 31	2,883	Cash Balance Dec 31	15,506	**39,493** **
										39,493 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Lewis

will meet on September 8, 2025 at 7:00 PM at Lewis City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Lewis City Hall 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 for 2024		Current Year Estimate for 2025		Proposed Budget Year 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	385,251	57.598	332,639	43.138	291,674	134,260	62.969
Debt Service	42,090	17.392	91,591	45.131	94,881	66,163	31.031
Special Highway			20,000		82,605		
Parks and Rec Fund	294		1,200		7,366		
Water Fund	117,493		121,300		181,411		
Sewer Fund	79,671		61,211		101,733		
Trash Fund	39,612		42,678		44,703		
Non-Budgeted Funds-A	827,065						
Non-Budgeted Funds-B	75,680						
Totals	1,567,156	74.990	670,619	88.269	804,373	200,423	94.000
						*Revenue Neutral Rate***	*86.258*
Less: Transfers	11,292		0		0		
Net Expenditure	1,555,864		670,619		804,373		
Total Tax Levied	153,401		183,914		xxxxxxxxxxxxxxx		
Assessed Valuation	2,045,616		2,083,566		2,132,160		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	270,000	240,000	722,406
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	167,076	140,835	141,103
Total	437,076	380,835	863,509

*Tax rates are expressed in **mills**

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

Kelsey Holquin

City Official Title: City Clerk

City of Lewis 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	135,347	63.479	2,199
Debt Service	65,076	30.521	1,057
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	200,423	94.000	3,256

2025 July 1 Valuation: 2,132,160

Valuation Factor: 2,132.160

Neighborhood Revitalization Subj to Rebate: 34,638

Neighborhood Revitalization factor: 34.638

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

Resolution No. 560

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

WHEREAS, the Revenue Neutral Rate for the City of Lewis was calculated as 86.258 mills by the Edwards County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lewis, 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 LEWIS:

The City of Lewis shall levy a property tax rate exceeding the Revenue Neutral Rate of 86.258 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 8th day of September 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the Lewis Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/8/2025

Resolution No. 560

Governing Body Member	Yes	No	No Vote
Robert McKinney	X		
Angie Clawson	X		
Sonja Mendez	X		
Monty Kendall	X		
Schianne Hornbaker	X		
TOTAL			

Certified: Kelsey [illegible] - City Clerk

Legals

(First published in the Edwards County Sentinel on July 24, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Lewis

will meet on September 8, 2025 at 7:00 PM at Lewis City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Lewis City Hall 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 for 2024		Current Year Estimate for 2025		Proposed Budget Year 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	385,531	57.596	352,639	43.139	291,574	134,360	62.969
Debt Service	47,090	17.392	91,599	45.131	94,451	66,163	31.031
Special Highway			70,000		87,505		
Parks and Rec Fund	294		1,200		7,346		
Water Fund	117,193		121,300		181,411		
Sewer Fund	79,631		61,211		101,733		
Trash Fund	39,612		42,658		44,703		
Non-Budgeted Funds-A	877,665						
Non-Budgeted Funds-B	75,600						
Totals	1,367,156	74.988	670,619	88.269	804,373	200,523	94.000
						*Revenue Neutral Rate***	86.355
Less: Transfers	11,292		0		0		
Net Expenditure	1,555,864		670,619		804,373		
Total Tax Levied	133,401		183,914		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,045,616		2,083,566		2,132,169		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	270,000		240,000		722,406		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	167,076		140,835		141,103		
Total	437,076		380,835		863,509		

*Tax rates are expressed in mills

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

Kelsey Holguin

City Official Title: City Clerk