State of Kansas
City

2026

CERTIFICATE

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
City of Lancaster
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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			
Fund	**K.S.A.**				
General	12-101a	6	109,042	35,509	15.225
Debt Service	10-113				
Library	12-1220				
Special Highway		7	15,862		
Water		7	119,736		
Sewer		8	116,000		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	360,640	35,509	15.225
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,332,145
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	15.225
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: November 1, 2025

Susan Garrigan
County Clerk

Governing Body

Ryan M Herrick — Ryan M. Herrick
Ronnie C Myer — Ronnie C Myer
Jason Callahan — Jason Callahan
[illegible] — Christian Pease
Erin Hager — Erin Hager
Emily Bare — Emily Bare

2026

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			2026 Adopted Budget		
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Date Attested:_____ 2025

County Clerk

Governing Body

City of Lancaster

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	35,509	5,953	165	111	0	144
Debt Service						
Library						
TOTAL	35,509	5,953	165	111	0	144

County Treas Motor Vehicle Estimate 5,953

County Treas Recreational Vehicle Estimate 165

County Treas 16/20M Vehicle Estimate 111

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 144

Motor Vehicle Factor 0.16765

Recreational Vehicle Factor 0.00465

16/20 Vehicle Factor 0.00313

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00406

City of Lancaster 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	General	-	-	-	12-825d
	Totals	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.

City of Lancaster 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:											
Series 2019 A (Water)	1/28/2019	1/25/2059	1.88	898,000	818,708	Jan	Jan	15,351	16,762	15,036	17,076
Total G.O. Bonds					**818,708**			**15,351**	**16,762**	**15,036**	**17,076**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**818,708**			**15,351**	**16,762**	**15,036**	**17,076**

City of Lancaster 2026

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
None							
				Totals	**0**	**0**	**0**

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

City of Lancaster 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	61,502	53,265	44,310
Receipts:			
Ad Valorem Tax	43,238	35,509	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,246	5,953
Recreational Vehicle Tax		198	165
16/20M Vehicle Tax		146	111
Commercial Vehicle Tax		58	0
Watercraft Tax		38	144
Gross Earning (Intangible) Tax			0
			0
			0
Compensating Use Tax		0	0
Local Sales Tax		0	0
Franchise Tax	15,188	15,000	15,000
Licenses	150	300	300
Hall Rent	2,660	3,000	3,000
Late Charges	933	1,000	1,000
Reimbursement	927	1,500	1,500
Fireworks Donations			
Utilities Taxes	310	300	300
Transfer from Sewer		0	0
Interest on Idle Funds	2,315	1,750	1,750
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,721**	**65,045**	**29,223**
Resources Available:	**127,223**	**118,310**	**73,533**
Expenditures:			
Salaries & Wages	11,402	15,000	15,000
Employee Benefits	5,155	6,000	6,000
Contractual Services	38,439	40,000	40,000
Commodities	14,232	8,000	10,000
Capital Outlay/Street Maintenance	4,730	2,000	35,042
Sales Tax Payment to County			
Park & Recreation		3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**73,958**	**74,000**	**109,042**
Unencumbered Cash Balance Dec 31	53,265	44,310	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	136,087	89,479	109,042
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,042
		Tax Required	35,509
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**35,509**

CPA Summary

City of Lancaster 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	14,714	1,502	8,182
Receipts:			
State of Kansas Gas Tax	6,496	7,680	7,680
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,496**	**7,680**	**7,680**
Resources Available:	**21,210**	**9,182**	**15,862**
Expenditures:			
Street Repair and Maint		1,000	15,862
Capital Outlay	19,708		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,708**	**1,000**	**15,862**
Unencumbered Cash Balance Dec 31	1,502	8,182	0
2024/2025/2026 Budget Authority Amoun	23,499	7,660	15,862

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,947	52,849	47,736
Receipts:			
Charges to Customers	65,766	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,766**	**72,000**	**72,000**
Resources Available:	**120,713**	**124,849**	**119,736**
Expenditures:			
Salaries & Wages	4,962	6,000	6,000
Contractual Services-Water	27,908	32,000	35,000
Commodities	2,881	2,000	2,000
Loan--Principal	16,762	16,762	17,076
Loan--Interest	15,351	15,351	15,036
Capital Outlay		5,000	44,624
Construction			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**67,864**	**77,113**	**119,736**
Unencumbered Cash Balance Dec 31	52,849	47,736	0
2024/2025/2026 Budget Authority Amoun	104,271	118,835	119,736

CPA Summary

City of Lancaster 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	89,433	97,500	86,000
Receipts:			
Charges to Customers	21,730	23,500	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**21,730**	**23,500**	**30,000**
Resources Available:	**111,163**	**121,000**	**116,000**
Expenditures:			
Salaries & Wages	7,002	8,000	8,000
Contractual Services	5,958	12,000	12,000
Commodities	703	5,000	5,000
Debt Service			
Capital Outlay		10,000	91,000
Transfer to General		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,663**	**35,000**	**116,000**
Unencumbered Cash Balance Dec 31	97,500	86,000	0
2024/2025/2026 Budget Authority Amoun	96,405	101,433	116,000

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	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:			
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 Amoun	0	0	0

CPA Summary

City of Lancaster

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:		
Utility Deposit		**Sewer Reserve**		**0**		**Water Reserve**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,575	Cash Balance Jan 1	50,290	Cash Balance Jan 1	0	Cash Balance Jan 1	43,188	Cash Balance Jan 1		96,053
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits	75			Grant						
				Interest						
Total Receipts	75	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	75
Resources Available:	2,650	Resources Available:	50,290	Resources Available:	0	Resources Available:	43,188	Resources Available:	0	96,128
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Refunds	100			Materials						
Total Expenditures	100	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	100
Cash Balance Dec 31	2,550	Cash Balance Dec 31	50,290	Cash Balance Dec 31	0	Cash Balance Dec 31	43,188	Cash Balance Dec 31	0	96,028 **
										96,028 **

** Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Lancaster
will meet on August 12, 2025 at 7:00 PM at City Hall, 301 Kansas St 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 City Hall, 301 Kansas St 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	Estimate Tax Rate*
General	73,958	17.164	74,000	16.272	109,042	35,509	15.224
Special Highway	19,708		1,000		15,862		
Water	67,864		77,113		119,736		
Sewer	13,663		35,000		116,000		
Reserves	100						
Totals	175,293	17.164	187,113	16.272	360,640	35,509	15.224
						*Revenue Neutral Rate***	*15.225*
Less: Transfers	0		0		0		
Net Expenditure	175,293		187,113		360,640		
Total Tax Levied	35,509		35,509		xxxxxxxxxxxxxxx		
Assessed Valuation	2,068,807		2,182,336		2,332,470		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	851,311	835,349	818,708
Lease Purchase Principal	0	0	0
Total	851,311	835,349	818,708

*Tax rates are expressed in mills

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

Kasee Armstrong
City Official Title: Treasurer

NOTICE OF BUDGET HEARING

The governing body of
Lancaster Township
Atchison County
will meet on July 28, 2025 at 7:00 PM at Fire District # 5, 215 W Broadway, Lancaster 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 Atchison County lerk's office 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	32,829	1.579	30,511	1.589	31,632	27,370	1.582
Road	177,391	9.161	156,187	9.310	156,241	137,963	9.370
Cemetery	1,500	0.092	1,500	0.094	1,700	1,576	0.091
Special Machinery	25,204						
Totals	236,924	10.832	188,198	10.993	189,573	166,909	11.043
					*Funds Supported by Township Only - Revenue Neutral Rate***		*9.466*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*1.583*
Less: Transfers	15,224		0		0		
Net Expenditure	221,700		188,198		189,573		
Total Tax Levied	166,712		166,712		xxxxxxxxxxxxx		
Total Assessed Valuation	17,336,477		17,227,161		17,296,964		
Township Assessed Valuation Only					14,723,363		

Outstanding Indebtedness, Jan 1	2023	2024	2025
Other	0	0	0
Lease Purchase Principal	91,889	50,000	25,000
Total	91,889	50,000	25,000

*Tax rates are expressed in mills.

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

Charles Schetzbaum
Treasurer

Publish: Atchison Globe
Date: July 10, 2025
3645260

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Lancaster , HEREBY NOTIFIES THE Atchison County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 15.224. The date of our hearing is 0 at 7:00 PM and will be held at 0 , 0, Kansas.
*Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXX 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 _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body