State of Kansas
City 2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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		7			
Fund	**K.S.A.**				
General	12-101a	7	200,750	121,964	85.170
Debt Service	10-113	8			
Library	12-1220	8	9,000	9,130	6.376
Special Highway		9	5,680		
Water		9	88,883		
Sewer		10	26,742		
Landfill		10	35,143		
Special Fire		11	47,078		
Non-Budgeted Funds		12			
Totals		xxxxxx	413,276	131,094	91.546
Budget Summary		13			County Clerk's Use Only
Neighborhood Revitalization		14			1432015
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Date Attested: _____, 2021

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 this projected budget.

City of Lebanon

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	113,045	3,853	116	213	905	31
Debt Service						
Library	8,876	303	9	17	71	2
TOTAL	121,921	4,156	125	230	976	33

County Treas Motor Vehicle Estimate 4,156

County Treas Recreational Vehicle Estimate 125

County Treas 16/20M Vehicle Estimate 230

County Treas Commercial Vehicle Tax Estimate 976

County Treas Watercraft Tax Estimate 33

Motor Vehicle Factor 0.03409

Recreational Vehicle Factor 0.00103

16/20 Vehicle Factor 0.00189

Commercial Vehicle Factor 0.00801

Watercraft Factor 0.00027

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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 this projected budget

City of Lebanon

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
NONE					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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 this projected budget.

City of Lebanon

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
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**

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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 this projected budget.

City of Lebanon

2022

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 2021	Payments Due 2021	Payments Due 2022
Fire Truck	10/1/2015	60	2.98	80,400	14,403	14,832	
JD Motor Grader	12/17/2019	60	7.15	17,500	10,466	4,000	4,000
2020 Ford 150	6/18/2020	60	5.00	30,844	27,514	6,956	6,956
1995 Ford F750 Oiler	12/31/2020	60	2.25	23,000	23,000	4,871	4,871
Fire Truck	3/3/2021	60	2.25	80,000	80,000		17,127
				Totals	**155,383**	**30,659**	**32,954**

*****If you are merely 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: 2022

Library found in: City of Lebanon
Smith County

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 2021	Proposed Year 2022
Ad Valorem Tax	$8,876	$9,130
Delinquent Tax	$300	$1,000
Motor Vehicle Tax	$318	$303
Recreational Vehicle Tax	$7	$9
16/20M Vehicle Tax	$18	$17
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$9,519	$10,459
Difference in Total Taxes:	$940	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,387,145	$1,428,354
Did Assessed Valuation Decrease?	No	
Levy Rate	6.399	6.392
Difference in Levy Rate:	(0.007)	
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 see the below narrative for assistance from the State Library.

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinaryily 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.

City of Lebanon

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	16,492	18,897	15,723
Receipts:			
Ad Valorem Tax	88,095	113,045	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,495	3,000	3,000
Motor Vehicle Tax	5,636	4,031	3,853
Recreational Vehicle Tax	152	90	116
16/20M Vehicle Tax	247	234	213
Commercial Vehicle Tax	1,355	390	905
Watercraft Tax	0	36	31
Gross Earning (Intangible) Tax	977	1,500	1,551
LAVTR			0
City and County Revenue Sharing			0
Library	12,765	13,500	15,000
Petty Cash		500	500
Franchise Tax	9,072	10,000	12,000
Dog Tags	624	1,000	1,000
Insurance Refund	4,557	5,000	5,000
Rents	1,425	2,000	3,000
Sale of Equipment	3,080	3,000	5,000
Sales Tax	13,784	14,000	15,000
Compensating Use Tax	3,076	3,000	4,000
Donations	10,656	5,000	5,000
Grant			5,000
Special Alcohol Tax	315	500	1,000
Designated Funds			
In Lieu of Tax (IRB)			
Interest on Idle Funds	146	300	500
Neighborhood Revitalization Rebate		-18,000	-17,756
Miscellaneous	602	1,000	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**160,059**	**163,126**	**64,913**
Resources Available:	**176,551**	**182,023**	**80,636**
Expenditures:			
Salaries & Wages	54,455	55,000	58,000
Payroll Tax	15,436	16,000	19,000
Utilities	14,834	15,000	17,000
Street Lights			5,000
Insurance & Bonds	11,754	12,000	14,000
Fuel	3,607	4,000	6,000
Tax	848	1,000	3,000
Advertising	284	500	1,000
Attorney	890	1,000	2,000
Equipment	7,056	8,000	8,000
Hospital Tax	16,876	17,000	20,000
Outside Services	4,323	5,000	7,000
Supplies	20,662	22,000	24,000
Office Supplies	1,082	2,000	3,500
Dues	1,155	2,000	3,000
Employee Benefits			5,000
Lease			
Repairs & Maintenance	3,841	5,000	5,250
Cash Forward (2022 column)			
Miscellaneous	551	800	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**157,654**	**166,300**	**200,750**
Unencumbered Cash Balance Dec 31	18,897	15,723	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	198,739	209,715	200,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	200,750
		Tax Required	120,114
	Delinquent Comp Rate:	1.5%	1,850
		Amount of 2021 Ad Valorem Tax	**121,964**

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 this projected budget.

City of Lebanon

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.5%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	6,938	8,876	xxxxxxxxxxxxxxxx
Delinquent Tax	285	300	1,000
Motor Vehicle Tax	459	318	303
Recreational Vehicle Tax	12	7	9
16/20M Vehicle Tax	22	18	17
Commercial Vehicle Tax	107	31	71
Watercraft Tax		3	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,200	-1,394
Miscellaneous			0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,823**	**8,353**	**8**
Resources Available:	**7,823**	**8,353**	**8**
Expenditures:			
Appropriation to Library	7,823	8,353	9,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,823**	**8,353**	**9,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	7,950	9,850	9,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,000
		Tax Required	8,992
	Delinquent Comp Rate:	1.5%	138
		Amount of 2021 Ad Valorem Tax	9,130

Qualifies for S

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

City of Lebanon 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	286	970	590
Receipts:			
State of Kansas Gas Tax	5,165	5,120	5,090
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,165**	**5,120**	**5,090**
Resources Available:	**5,451**	**6,090**	**5,680**
Expenditures:			
Taxes	275	500	500
Fuel	765	1,000	1,000
Supplies	2093	2,000	1,680
Parts	1348	2,000	2,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,481**	**5,500**	**5,680**
Unencumbered Cash Balance Dec 31	970	590	0
2020/2021/2022 Budget Authority Amount:	9,509	5,731	5,680

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,665	10,783	11,883
Receipts:			
Charges to Customers	61,799	65,000	75,000
Overhead Water	334	1,000	1,000
Water Deposits	500	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**62,633**	**67,000**	**77,000**
Resources Available:	**88,298**	**77,783**	**88,883**
Expenditures:			
Rural Water & Utilities	2,005	2,500	3,000
Fuel & Propane	1,229	1,500	2,000
Insurance & Bonds	10,869	11,000	12,000
Payroll	39,821	40,000	45,000
Dues	151	200	500
Return Checks	61	100	500
Supplies & Parts	2,986	2,000	8,000
Water Leases/Bonds	50	100	500
Recert/Water Samples	5,787	4,000	6,000
Tax	468	500	500
Capital Outlay	12,313	4,000	7,883
Equipment	1,256		3,000
Cash Forward (2022 column)			
Miscellaneous	519		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**77,515**	**65,900**	**88,883**
Unencumbered Cash Balance Dec 31	10,783	11,883	0
2020/2021/2022 Budget Authority Amount:	86,937	91,465	88,883

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 this projected budget.

City of Lebanon 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,701	11,442	13,742
Receipts:			
Charges to Customers	11,040	12,000	13,000
Sewer Deposits			
Rent Income			
Bond			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,040**	**12,000**	**13,000**
Resources Available:	**19,741**	**23,442**	**26,742**
Expenditures:			
Salaries & Wages	4,630	5,000	6,000
Return Checks	14	100	100
Cleaning/Schooling		300	500
Parts/Supplies	2,732	3,000	8,142
Fuel	218	500	1,000
Dues/Recertify	185	300	1,000
Equipment	209	500	10,000
Cash Forward (2022 column)			
Miscellaneous	311		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,299**	**9,700**	**26,742**
Unencumbered Cash Balance Dec 31	11,442	13,742	0
2020/2021/2022 Budget Authority Amount:	14,982	20,151	26,742

Adopted Budget **Landfill**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,331	4,893	5,143
Receipts:			
Charges to Customers	22,076	24,000	30,000
Landfill Deposits			
Bond			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,076**	**24,000**	**30,000**
Resources Available:	**26,407**	**28,893**	**35,143**
Expenditures:			
Salaries & Wages	4,625	5,000	7,000
Return Checks	29	50	1,000
Trash Hauling	15,933	17,000	20,000
Fuel	322	500	1,000
Tax/Parts	135	200	1,000
Equipment	209	500	4,143
Professional Services	250	500	1,000
Cash Forward (2022 column)			
Miscellaneous	11		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,514**	**23,750**	**35,143**
Unencumbered Cash Balance Dec 31	4,893	5,143	0
2020/2021/2022 Budget Authority Amount:	25,257	26,771	35,143

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 this projected budget.

City of Lebanon 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Fire**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	21,549	23,778	25,078
Receipts:			
Township Charges	20,498	21,000	22,000
Sale of Asset			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,498**	**21,000**	**22,000**
Resources Available:	**42,047**	**44,778**	**47,078**
Expenditures:			
Fuel	468	1,000	5,000
Insurance	5,967	6,000	10,000
Utilities	2,776	3,000	5,000
Supplies	1,554	1,600	3,000
Parts	1,664	1,700	3,000
Taxes	173	200	1,000
Equipment	5,597	6,000	17,078
Professional	50	100	2,000
Cash Forward (2022 column)			
Miscellaneous	20	100	1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,269**	**19,700**	**47,078**
Unencumbered Cash Balance Dec 31	23,778	25,078	0
2020/2021/2022 Budget Authority Amount:	26,874	44,169	47,078

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 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 this projected budget.

City of Lebanon

NON-BUDGETED FUNDS

2022

(Only the actual budget year for 2020 is to be shown)

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	25,818	Cash Balance Jan 1	33,220	Cash Balance Jan 1	14,500	Cash Balance Jan 1		Cash Balance Jan 1		73,538
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General		Donations	6,621	Grant	14,309					
Transfer from Sewer		Grants	20,000							
Transfer from Landfill		Raffle Sales	13,151							
		Other	2,685							
Total Receipts	0	Total Receipts	42,457	Total Receipts	14,309	Total Receipts	0	Total Receipts	0	56,766
Resources Available:	25,818	Resources Available:	75,677	Resources Available:	28,809	Resources Available:	0	Resources Available:	0	130,304
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Repairs/Supplies		Lease Payment	14,832	Equipment	25,059					
Lease Payments	6,494	Supplies	7,926							
Equipment	5,139	Taxes								
		Equipment	4,522							
		Insurance	570							
		Other	3,625							
Total Expenditures	11,633	Total Expenditures	31,475	Total Expenditures	25,059	Total Expenditures	0	Total Expenditures	0	68,167
Cash Balance Dec 31	14,185	Cash Balance Dec 31	44,202	Cash Balance Dec 31	3,750	Cash Balance Dec 31	0	Cash Balance Dec 31	0	62,137 **
										62,137 **

** 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 this projected budget.

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of

City of Lebanon

will meet on September 14, 2021 at 7:15 pm at City Office 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 Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	157,654	81.102	166,300	81.495	200,750	121,964	85.388
Debt Service							
Library	7,823	6.387	8,353	6.399	9,000	9,130	6.392
Special Highway	4,481		5,500		5,680		
Water	77,515		65,900		88,883		
Sewer	8,299		9,700		26,742		
Landfill	21,514		23,750		35,143		
Special Fire	18,269		19,700		47,078		
Non-Budgeted Funds	68,167						
Totals	363,722	87.489	299,203	87.894	413,276	131,094	91.780
*Revenue Neutral Rate***							85.359
Less: Transfers	0		0		0		
Net Expenditure	363,722		299,203		413,276		
Total Tax Levied	97,252		121,921		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,111,594		1,387,145		1,428,354		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	41,968	41,887	155,383
Total	41,968	41,887	155,383

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Rick Chapin

City Official Title: Mayor

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 this projected budget.

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	113,045	79.144	17,756
Debt Service			0
Library	8,876	6.214	1,394
			0
			0
			0
			0
TOTAL	121,921	85.358	19,150

2021 July 1 Valuation: 1,428,354

Valuation Factor: 1,428.354

Neighborhood Revitalization Subj to Rebate: 224,355

Neighborhood Revitalization factor: 224.355

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

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 this projected budget.

Input Sheet for City Budget Workbook

Enter city name ("City of _____"):	City of Lebanon
Enter county name followed by "County":	Smith County

Enter year being budgeted (YYYY): 2022

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:	Statute	2021 Expenditures	2020 Ad Valorem Tax
General	12-101a	209,715	113,045
Debt Service	10-113		
Library	12-1220	9,850	8,876
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2021 Budgeted Year			121,921

Other (non-tax levy) fund names:	
Special Highway	5,731
Water	91,465
Sewer	20,151
Landfill	26,771
Special Fire	44,169
Single No Tax Levy Fund:	
Total Expenditures for 2021 Budgeted Year	407,852

Non-budgeted funds:

1	Capital Improvement
2	Donation-Fire
3	Grant
4	
5	

The input for the following comes directly from the 2021 Budget, Budget Sumary Page.

	2019 Tax Rate (2020 Column)
General	81.102
Debt Service	
Library	6.387
0	
0	
0	
0	
Total	87.489

Total Tax Levied (2020 budget column)	97,252
Assessed Valuation (2020 budget column)	1,111,594

City of Lebanon 2022

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2021	1,428,354
New Improvements, Remodeling and Renovations for 2021	2,990
Personal Property for 2021	24,086
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2021	257
Personal Property - 2020	25,804
Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2022	1,551
Neighborhood Revitalization	224,355

Revenue Neutral Rate 85.359

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	81.495
Debt Service	
Library	6.399
0	
0	
0	
0	
Total	87.894

Final Assessed Valuation from the November 1, 2020 Abstract	1,387,145

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	4,156
Recreational Vehicle Tax Estimate	125
16\20 M Vehicle Tax Estimate	230
Commercial Vehicle Tax Estimate	976
Watercraft Tax Estimate	33
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2019 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)	
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	1.5%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)	
2022 State Distribution for Kansas Gas Tax	5,090
2022 County Transfers for Gas***	
Adjusted 2021 State Distribution for Kansas Gas Tax	5,120
Adjusted 2021 County Transfers for Gas***	

***Note: Only used when a portion of the county monies are distributed to the cities under the provisions of K.S.A. 79-3425c

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	198,739
Debt Service	
Library	7,950
0	
0	
0	
0	
Special Highway	9,509
Water	86,937
Sewer	14,982
Landfill	25,257
Special Fire	26,874
0	
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:	Rick Chapin
Official Title:	Mayor
Date:	September 14, 2021
Time:	7:30 pm
Location:	City Office
Available at:	City Office

Must be at least 10 days between date published and hearing held.
Latest date for notice to be published in your newspaper: September 4, 2021

January
February
March
April
May
June
July
August
September
October
November
December

Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2010
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

September
J9
September 4, 2021
9
4
2021

City of Lebanon

Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required By The Regulatory Basis Of Accounting As Prescribed By The State of Kansas Are Not Included.
Year Ending December 31, 2022

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 15, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

a. Budgeted property tax revenues for 2022 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.

b. Water sales and sewer charges budgeted for 2022 were increased based on increases or potential increases to rates.

c. Other 2022 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Budgeted expenditures for personal services in 2022 were increased due to expected annual pay rate increases and increased costs of employee benefits.

b. Budgeted payments for debt are based on the amortization schedules for each bond.

c. Other 2022 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

d. No major projects are anticipated for 2022 at this time.

e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

Note C: BASIS OF ACCOUNTING

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recongnized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

City of Lebanon

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Lebanon, HEREBY NOTIFIES THE Smith 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 92.0. The date of our hearing is Sept. 14, 2021 at 7:00 PM AM/PM and will be held at City Office in Lebanon, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 13, 2021.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

JW 7/14/2

(Published in the Smith County Pioneer Thursday, August 19, 2021.)

NOTICE OF BUDGET HEARING

The governing body of
City of Lebanon
will meet on September 14, 2021 at 7:15 pm at City Office 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 Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	157,654	81.102	166,300	81.495	200,750	121,964	85.388
Debt Service							
Library	7,823	6.387	8,353	6.399	9,000	9,130	6.392
Special Highway	4,481		5,500		5,680		
Water	77,515		65,900		88,883		
Sewer	8,299		9,700		26,742		
Landfill	21,514		23,750		35,143		
Special Fire	18,269		19,700		47,078		
Non-Budgeted Funds	68,167						
Totals	363,722	87.489	299,203	87.894	413,276	131,094	91.780
*Revenue Neutral Rate***							85.359
Less: Transfers	0		0		0		
Net Expenditure	363,722		299,203		413,276		
Total Tax Levied	97,252		121,921		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,111,594		1,387,145		1,428,354		

Outstanding Indebtedness, January 1,

	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	41,968	41,887	155,383
Total	41,968	41,887	155,383

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Rick Chapin
City Official Title: Mayor

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 this projected budget.

(Published in the Smith County Pioneer Thursday, August 19, 2021.)

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
City of Lebanon
will meet on September 14, 2021 at 7:00 pm at City Office for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES
Smith County (home county)

Revenue Neutral Rate*	85.359	Proposed Tax Rate	91.780

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by 2021 Kansas Senate Bill 13