

2026

**CERTIFICATE**

To the Clerk of Douglas County, State of Kansas

We, the undersigned, officers of

**City of Lecompton**

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.

		2026 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>	Page No.			
Allocation of MVT, RVT, and 16/20M Veh Tax	2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	6	710,010	82,384
Debt Service	10-113		104,798	57,771
Library	12-1220			
Employee Benefits			55,000	18,718
Special Highway			76,249	
Sewer Utility			157,781	
Water Utility			349,269	
<b>Non-Budgeted Funds</b>				
<b>Totals</b>	XXXXXX	1,453,107	158,873	
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice				
RNR Hearing Notice				
Neighborhood Revitalization				Nov 1, 2025 Total Assessed Valuation

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

Assisted by:

Address:

Email:

Date Attested: , 2025

County Clerk

*Ann Miller* Mayor  
*Jeffrey* Council Member  
*John* Council Member  
*Steve Clark* Council President  
*Mayo Gauthier* Council  
*Bob Collier* Council Member  
 Governing Body

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

2026

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026			
		MVT	RVT	16/20M Veh	Comm Veh
General	72,400	7,829	81	39	0
Debt Service	53,713	5,809	60	28	0
Library					
Employee Benefits	17,216	1,862	19	9	0
<b>TOTAL</b>	<b>143,329</b>	<b>15,500</b>	<b>160</b>	<b>76</b>	<b>0</b>
County Treas Motor Vehicle Estimate		<u>15,500</u>			
County Treas Recreational Vehicle Estimate		<u>160</u>			
County Treas 16/20M Vehicle Estimate		<u>76</u>			
County Treas Commercial Vehicle Tax Estimate		<u>0</u>			
County Treas Watercraft Tax Estimate		<u>195</u>			

Motor Vehicle Factor	<u>0.10814</u>	
Recreational Vehicle Factor	<u>0.00112</u>	
16/20 Vehicle Factor	<u>0.00053</u>	
Commercial Vehicle Factor	<u>0.00000</u>	
Watercraft Factor	<u>0.00136</u>	

City of Lecompton

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
Water Fund	Bond and Interest Fund	43,300	45,000	25,000	KSA 12-825d
	<b>Totals</b>	43,300	45,000	25,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	43,300	45,000	25,000	

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

## STATEMENT OF INDEBTEDNESS

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

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

City of Lecompton

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	157,929	344,918	308,828
Receipts:			
Ad Valorem Tax	58,026	72,400	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,990	2,250	2,750
Motor Vehicle Tax	7,383	7,500	7,829
Recreational Vehicle Tax	65	70	81
16/20M Vehicle Tax	250	100	39
Commercial Vehicle Tax			0
Watercraft Tax	87	90	99
Gross Earning (Intangible) Tax			0
County Highway tax	1,313	1,500	3,000
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	219,772	220,000	200,000
Franchise Tax	26,003	25,000	25,000
Licenses, rents, permits	36,299	32,000	30,000
Solid Waste	35,994	35,000	35,000
Reimbursements	23,701	20,000	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	13,351	13,000	15,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>424,234</b>	<b>428,910</b>	<b>318,798</b>
<b>Resources Available:</b>	<b>582,163</b>	<b>773,828</b>	<b>627,626</b>
Expenditures:			
General	174,561	215,000	305,000
Highways and Streets	11,299	20,000	60,000
Solid Waste	49,085	55,000	80,000
Fire			
Parks and Recreation	2,300	5,000	15,000
Capital Outlay		160,000	210,010
Miscellaneous		10,000	40,000
Transfer out to Bond and Interest			
Transfer out to Equipment Reserve			
Transfer out to Capital Improvement			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>237,245</b>	<b>465,000</b>	<b>710,010</b>
Unencumbered Cash Balance Dec 31	344,918	308,828	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	595,000	713,500	710,010
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		—	710,010
Delinquent Comp Rate:	0.0%	Tax Required	82,384
Amount of 2025 Ad Valorem Tax		0	82,384

CPA Summary

City of Lecompton

2026

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Expenditures:</b>			
General			
Salaries	44,732	50,000	70,000
Contractual	101,927	130,000	180,000
Commodities	27,902	35,000	55,000
Capital Outlay			
<b>Total</b>	<b>174,561</b>	<b>215,000</b>	<b>305,000</b>
<b>Streets</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Solid Waste</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
<b>Contractual</b>			
<b>Commodities</b>			
<b>Capital Outlay</b>			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
<b>Contractual</b>			
<b>Commodities</b>			
<b>Capital Outlay</b>			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
<b>Contractual</b>			
<b>Commodities</b>			
<b>Capital Outlay</b>			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
<b>Contractual</b>			
<b>Commodities</b>			
<b>Capital Outlay</b>			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
<b>Contractual</b>			
<b>Commodities</b>			
<b>Capital Outlay</b>			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>174,561</b>	<b>215,000</b>	<b>305,000</b>

City of Lecompton

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	6,338	6,379	14,057
Receipts:			
Ad Valorem Tax	48,371	53,713	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,697	2,000	2,000
Motor Vehicle Tax	6,333	6,000	5,809
Recreational Vehicle Tax	57	60	60
16/20M Vehicle Tax	213	100	28
Commercial Vehicle Tax			0
Watercraft Tax	73	73	73
Transfer in from Water Fund	43,000	45,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>99,744</b>	<b>106,946</b>	<b>32,970</b>
<b>Resources Available:</b>	<b>106,082</b>	<b>113,325</b>	<b>47,027</b>
Expenditures:			
Principal	36,000	37,000	38,000
Interest	63,703	62,268	60,798
Cash Basis Reserve			6,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>99,703</b>	<b>99,268</b>	<b>104,798</b>
Unencumbered Cash Balance Dec 31	6,379	14,057	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	104,922	104,268	104,798
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		104,798	
Tax Required		57,771	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		57,771	

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	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		0	
Tax Required		0	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		0	

Qualifies for S

CPA Summary

City of Lecompton

2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,204	30,425	33,369
Receipts:			
Ad Valorem Tax	15,713	17,216	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	547	650	1,000
Motor Vehicle Tax	2,042	1,000	1,862
Recreational Vehicle Tax	18	18	19
16/20M Vehicle Tax	69	30	9
Commercial Vehicle Tax			0
Watercraft Tax	69	30	23
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>18,458</b>	<b>18,944</b>	<b>2,913</b>
<b>Resources Available:</b>	<b>44,662</b>	<b>49,369</b>	<b>36,282</b>
Expenditures:			
General Administration	14,237	16,000	55,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>14,237</b>	<b>16,000</b>	<b>55,000</b>
Unencumbered Cash Balance Dec 31	30,425	33,369	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	45,000	45,000	55,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			55,000
Tax Required			18,718
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax			18,718

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax			0

CPA Summary

City of Lecompton

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,938	41,999	58,849
Receipts:			
State of Kansas Gas Tax	16,121	16,850	17,400
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>16,121</b>	<b>16,850</b>	<b>17,400</b>
<b>Resources Available:</b>	<b>42,059</b>	<b>58,849</b>	<b>76,249</b>
Expenditures:			
Street Repair and Maint	60		76,249
<b>Cash Reserve (2026 column)</b>			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>60</b>	<b>0</b>	<b>76,249</b>
Unencumbered Cash Balance Dec 31	41,999	58,849	0
2024/2025/2026 Budget Authority Amount:	151,389	67,733	76,249

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,927	53,281	62,781
Receipts:			
Charges to Customers	75,269	80,000	95,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>75,269</b>	<b>80,000</b>	<b>95,000</b>
<b>Resources Available:</b>	<b>117,196</b>	<b>133,281</b>	<b>157,781</b>
Expenditures:			
General Government - Salaries	26,099	30,000	35,000
General Government - Commodities	5,412	5,000	12,000
General Government - Contractual	3,969	4,000	10,000
Transmission - Salaries	10,676	12,500	15,000
Transmission - Commodities			
Transmission - Contractual	17,254	18,000	20,000
Capital Outlay	505	1,000	65,781
<b>Cash Reserve (2026 column)</b>			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>63,915</b>	<b>70,500</b>	<b>157,781</b>
Unencumbered Cash Balance Dec 31	53,281	62,781	0
2024/2025/2026 Budget Authority Amount:	115,714	132,427	157,781

CPA Summary

## City of Lecompton

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	306,194	175,769	120,269
Receipts:			
Charges to Customers	191,234	210,000	230,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>191,234</b>	<b>210,000</b>	<b>230,000</b>
<b>Resources Available:</b>	<b>497,428</b>	<b>385,769</b>	<b>350,269</b>
Expenditures:			
General Government - Salaries	53,889	60,000	70,000
General Government - Commodities	16,114	17,500	30,000
General Government - Contractual	66,785	30,000	20,000
Production - Salaries	41,352	43,000	50,000
Production - Commodities	22,974	30,000	40,000
Production - Contractual	77,545	40,000	30,000
Capital Outlay			84,269
Transfer out to Bond/CapImp/EquipReserve	43,000	45,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>321,659</b>	<b>265,500</b>	<b>349,269</b>
Unencumbered Cash Balance Dec 31	175,769	120,269	1,000
2024/2025/2026 Budget Authority Amount:	573,766	499,194	349,269

## CPA Summary

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2024 is reported)*

## City of Lecompton

## Non-Budgeted Funds

(1) Find Name: \_\_\_\_\_

\*\* Note: These two block figures should agree.

EPA Summary

Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Lecompton

will meet on at at 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

Douglas County

Revenue Neutral Rate*	25.625	Proposed Tax Rate	28.296
-----------------------	--------	-------------------	--------

Tax Rates are expressed in mills

\* Revenue Netural Rate as defined by KSA 79-2988

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
City of Lecompton

will meet on September 2, 2025 at 6:50 PM at City Hall 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 Hall 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.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	237,245	11.721	465,000	13.486	710,010	82,384	14.673
Debt Service	99,703	9.771	99,268	10.005	104,798	57,771	10.289
Library							
Employee Benefits	14,237	3.183	16,000	3.207	55,000	18,718	3.334
Special Highway	60				76,249		
Sewer Utility	63,915		70,500		157,781		
Water Utility	321,659		265,500		349,269		
Non-Budgeted Funds							
Totals	736,819	24.675	916,268	26.698	1,453,107	158,873	28.296
					Revenue Neutral Rate**		25.625
Less: Transfers	43,300		45,000		25,000		
Net Expenditure	693,519		871,268		1,428,107		
Total Tax Levied	135,635		143,329		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,067,704		5,368,639		5,614,823		
Outstanding Indebtedness,							
January 1,							
G.O. Bonds	2023	1,632,000	2024	1,597,000	2025	1,561,000	
Revenue Bonds		0		0		0	
Other		0		0		0	
Lease Purchase Principal		0		0		0	
Total		1,632,000		1,597,000		1,561,000	

\*Tax rates are expressed in mills

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

City Clerk

City Official Title:

Page No.