Lane County 2026

CERTIFICATE

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Lane County
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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	2,465,499	2,026,568	45.172
Debt Service	10-113				
Public Works	68-5,101	7	1,269,200	813,945	18.143
Ambulance	65-6113	8	332,000	228,900	5.102
County Health	65-204	8	228,137	105,685	2.356
Hospital	19-4606	9	282,296	269,017	5.996
Library	12-1220	9	93,564	84,141	1.875
Noxious Weed	2-1318	10	115,000	99,303	~~2.215~~ 2.213
Law Enforcement	79-2925c	10	522,000	341,928	7.621
County Attorney	79-2925c	11	84,000	78,228	1.744
Emergency Management	79-2925c	11	76,000	72,592	1.618
Lane County 911		12	155,104		
Special Drug and Alcohol		13	2,633		
Special Road and Bridge		13	1,488,531		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Non-Budgeted Funds-E		18			
Totals		xxxxx	7,113,964	4,120,306	91.840
Budget Hearing Notice		20			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		20			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
44,803,796
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	87.350
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Kristin Sekavec, CPA
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
kristins@lhd.com

Attest: 9/2 2025
Emily Porter
County Clerk

Stefanie K Jones
Governing Body

Lane County 2026

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget			
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District	19-3601	19	140,000	135,103		
TOTALS		xxxxxx	140,000	135,103		

Attest: _____, 2025

_____
County Clerk

Lane County 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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,686,157	93,072	1,780	15,021	6,176	868
Debt Service						
Public Works	1,070,027	59,064	1,129	9,533	3,919	551
Ambulance	259,322	14,314	274	2,310	950	134
County Health	40,700	2,247	43	363	149	21
Hospital	267,581	14,770	282	2,384	980	138
Library	80,629	4,451	85	718	295	42
Noxious Weed	93,955	5,186	99	837	344	48
Law Enforcement	309,549	17,087	327	2,758	1,134	159
County Attorney	43,691	2,412	46	389	160	23
Emergency Management	69,656	3,845	74	621	255	36
TOTAL	3,921,267	216,448	4,139	34,934	14,362	2,020

County Treas Motor Vehicle Estimate 216,448

County Treas Recreational Vehicle Estimate 4,139

County Treas 16/20M Vehicle Estimate 34,934

County Treas Commercial Vehicle Tax Estimate 14,362

County Treas Watercraft Tax Estimate 2,020

Motor Vehicle Factor 0.05520

Recreational Vehicle Factor 0.00106

16/20M Vehicle Factor 0.00891

Commercial Vehicle Factor 0.00366

Watercraft Factor 0.00052

Lane County 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	Capital Improvement Reserve	205,313	-	-	19-120
General	Equipment Reserve	207,000	-	-	19-119
Ambulance	Ambulance Equipment Reserve	27,900	-	-	12-110d
Emergency Management	Emergency Management Equipment Reserve	7,000	-	-	19-119
Motor Vehicle Operating	General	16,296	-	-	8-145
Noxious Weed	Noxious Weed Capital Outlay	30,000	-	-	2-1318
Public Works	Special Machinery	325,000	50,000	50,000	68-141g
Public Works	Special Road and Bridge	125,000	-	-	68-590
Sheriff	Lane County 911	50	-	-	19-3601
Sheriff	Sheriff Equipment Reserve	150,000	-	-	19-119
Rural Fire District	Rural Fire District Equipment Reserve	38,000	-	-	19-3601
Oil & Gas Valuation Depletion	General			200,000	
	Total	1,131,559	50,000	450,000	
	Adjustments*		0	200,000	
	Adjusted Totals	1,131,559	50,000	250,000	

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

Lane County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

Lane County 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 On Jan 1, 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.

Lane County 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	1,060,205	514,722	108,045
Receipts:			
Ad Valorem Tax	1,622,391	1,686,157	xxxxxxxxxxxxxxxx
Delinquent Tax	13,685		
Motor Vehicle Tax	114,058	81,290	93,072
Recreational Vehicle Tax		1,641	1,780
16/20M Vehicle Tax		15,092	15,021
Commercial Vehicle Tax		5,112	6,176
Watercraft Tax		707	868
Gross Earnings (Intangible) Tax		0	0
Mineral Production Tax	20,791	20,000	20,000
Local Alcoholic Liquor	3,729	7,157	2,906
Compensating Use Tax			
Local Sales Tax			
Interest and Fees on Delinquent Taxes	16,983		
State and Federal Aid	64		
Mini Bus Collections	1,660	4,000	4,000
Officers' Fees	54,270	22,000	22,000
Permits and Fees	151		
Royalties			
Fairgrounds Rent	29,082		
Farm Income	26,674	4,800	4,800
Transfer from Motor Vehicle Operating	16,296		
Transfer from Oil & Gas Depletion			200,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	43,255		
Neighborhood Revitalization Rebate		0	0
Miscellaneous	56,722		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,019,811**	**1,847,956**	**370,623**
Resources Available:	**3,080,016**	**2,362,678**	**478,668**

Lane County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,080,016	2,362,678	478,668
Expenditures:			
General Administration	409,123	495,000	500,000
County Commission	51,180	61,000	74,000
County Clerk	100,064	100,000	100,000
County Treasurer	85,309	99,000	97,000
Register of Deeds	55,602	64,000	67,000
Appraisal	116,397	123,901	130,353
Election	40,745	20,700	21,200
Fair	70,769	47,000	47,000
Airport	0	0	30,000
Transportation bus	29,224	30,000	30,175
Employee benefits	871,344	990,500	1,148,000
Other Agencies	7,500	12,500	12,500
Other Agencies	167,500	67,500	67,500
Other Agencies	72,524	45,597	45,836
Other Agencies	4,873	5,000	5,000
Public Safety	327	15,000	15,000
District Court	46,067	41,935	41,935
Health and sanitation	24,433	36,000	33,000
Transfers Out	412,313	0	0
Other	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	0	0
	0	0	0
	0	0	0
Subtotal	2,565,294	2,254,633	2,465,499
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,565,294**	**2,254,633**	**2,465,499**
Unencumbered Cash Balance Dec 31	514,722	108,045	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,861,218	2,331,633	2,465,499
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,465,499
		Tax Required	1,986,831
	Delinquent Comp Rate:	2.0%	39,737
		Amount of 2025 Ad Valorem Tax	2,026,568

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Salaries	21,135	30,000	30,000
Contractual	362,299	440,000	450,000
Commodities	16,408	25,000	20,000
Capital Outlay	9,281		
Total	409,123	495,000	500,000
County Commission			
Salaries	36,000	36,000	51,000
Contractual	12,832	15,000	15,000
Commodities	2,348	10,000	8,000
Capital Outlay			
Total	51,180	61,000	74,000
County Clerk			
Salaries	93,544	90,000	90,000
Contractual	4,547	6,000	6,000
Commodities	1,973	4,000	4,000
Capital Outlay			
Total	100,064	100,000	100,000
County Treasurer			
Salaries	73,247	83,000	83,000
Contractual	10,895	14,000	12,000
Commodities	1,167	2,000	2,000
Capital Outlay			
Total	85,309	99,000	97,000
Register of Deeds			
Salaries	50,572	57,000	59,000
Contractual	1,705	3,000	4,000
Commodities	3,325	4,000	4,000
Capital Outlay			
Total	55,602	64,000	67,000
Appraisal			
Salaries	94,834	111,401	117,653
Contractual	17,976	10,000	10,000
Commodities	2,409	2,500	2,700
Capital Outlay	1,178		
Total	116,397	123,901	130,353
Election			
Salaries	4,951	5,000	5,000
Contractual	31,481	12,700	13,200
Commodities	4,313	3,000	3,000
Capital Outlay			
Total	40,745	20,700	21,200
Fair			
Salaries			
Contractual	61,209	40,000	40,000
Commodities	9,560	7,000	7,000
Capital Outlay			
Total	70,769	47,000	47,000
Total - Page 6b	**929,189**	**1,010,601**	**1,036,553**

Lane County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Airport			
Salaries			
Contractual	0	0	30,000
Commodities			
Capital Outlay			
Total	0	0	30,000
Transportation bus			
Salaries	20,625	20,000	20,000
Contractual	3,143	4,000	4,175
Commodities	5,456	6,000	6,000
Capital Outlay			
Total	29,224	30,000	30,175
Employee benefits			
KPERS	154,453	165,500	182,500
Health Insurance	548,415	600,000	725,500
Unemployment		5,000	10,000
FICA	134,945	150,000	160,000
Workers Compensation	33,531	70,000	70,000
Total	871,344	990,500	1,148,000
Other Agencies			
Chamber of Commerce	2,500	2,500	2,500
City on a Hill	5,000	10,000	10,000
Total	7,500	12,500	12,500
Other Agencies			
Conservation District	25,000	25,000	25,000
Economic Development	12,500	12,500	12,500
Economic Development Incentives	100,000	0	0
Historical Society	30,000	30,000	30,000
Total	167,500	67,500	67,500
Other Agencies			
Joy Center / Senior Citizens Fdn.	48,532	44,597	44,836
Rodeo	23,392		
Southwest KS Agency on Aging	600	1,000	1,000
Total	72,524	45,597	45,836
Other Agencies			
Silver Haired Legislature	100		
Western KS Child Advocacy Center	4,000	5,000	5,000
Other	773		
Total	4,873	5,000	5,000
Public Safety			
Sheriff inmate medical	327	15,000	15,000
Total	327	15,000	15,000
Total - Page 6c	**1,153,292**	**1,166,097**	**1,354,011**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
District Court			
Contractual	42,482	36,735	36,735
Commodities	1,202	1,500	1,500
Capital Outlay	2,383	3,700	3,700
Total	46,067	41,935	41,935
Health and sanitation			
Coroner	3,433	15,000	12,000
Mental Health - Compass	15,000	15,000	15,000
Mental Rehabilitation - SDSI	6,000	3,000	3,000
Mental Rehabilitation - RCDC		3,000	3,000
Total	24,433	36,000	33,000
Transfers Out			
Capital Improvement Reserve	205,313		
Equipment Reserve	207,000		
Total	412,313	0	0
Other			
Health Insurance / Contingency			
Contingencies			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6d	**482,813**	**77,935**	**74,935**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	929,189	1,010,601	1,036,553
Total - Page 6c	1,153,292	1,166,097	1,354,011
Total - Page 6d	482,813	77,935	74,935
Total - Page 6e	0	0	0
Total Detail Expenditures**	**2,565,294**	**2,254,633**	**2,465,499**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Lane County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Works**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	143,995	98,882	189,622
Receipts:			
Ad Valorem Tax	1,115,803	1,070,027	xxxxxxxxxxxxxxxx
Delinquent Tax	7,746		
Motor Vehicle Tax	64,097	55,907	59,064
Recreational Vehicle Tax		1,128	1,129
16/20M Vehicle Tax		10,379	9,533
Commercial Vehicle Tax		3,516	3,919
Watercraft Tax		486	551
Special City & County Highway	192,924	189,397	189,397
County Equalization			
Fees	12,134	7,600	18,000
Sale of County assets			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	8,900		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,401,604	1,338,440	281,593
Resources Available:	1,545,599	1,437,322	471,215

Lane County 2026

FUND PAGE - ROAD

Adopted Budget Public Works	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,545,599	1,437,322	471,215
Expenditures:			
Personnel Services	500,726	613,000	625,000
Contractual Services	48,614	102,500	102,500
Commodities	447,377	482,200	491,700
Capital Outlay			
Transfer to Special Machinery	325,000	50,000	50,000
Transfer to Special Road & Bridge	125,000	0	0
Contingencies			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,446,717**	**1,247,700**	**1,269,200**
Unencumbered Cash Balance Dec 31	98,882	189,622	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,451,000	1,451,000	1,269,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,269,200
		Tax Required	797,985
	Delinquent Comp Rate:	2.0%	15,960
		Amount of 2025 Ad Valorem Tax	813,945

Lane County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,067	26,732	34,606
Receipts:			
Ad Valorem Tax	235,192	259,322	xxxxxxxxxxxxxxxx
Delinquent Tax	1,658		
Motor Vehicle Tax	14,682	11,783	14,314
Recreational Vehicle Tax		238	274
16/20 M Vehicle Tax		2,188	2,310
Commercial Vehicle Tax		741	950
Watercraft Tax		102	134
Intergovernmental Revenue			
User Fees	65,626	55,000	55,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,282		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**319,440**	**329,374**	**72,982**
Resources Available:	**364,507**	**356,106**	**107,588**
Expenditures:			
Personnel Services	259,372	270,000	280,000
Contractual Services	28,989	24,000	28,500
Commodities	21,514	22,500	23,500
Capital Outlay		5,000	
Transfer to Ambulance Equipment Reserve	27,900		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**337,775**	**321,500**	**332,000**
Unencumbered Cash Balance Dec 31	26,732	34,606	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	337,800	348,000	332,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	332,000
		Tax Required	224,412
	Delinquent Comp Rate:	2.0%	4,488
		Amount of 2025 Ad Valorem Tax	228,900

Adopted Budget **County Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	166,605	92,167	17,001
Receipts:			
Ad Valorem Tax	39,295	40,700	xxxxxxxxxxxxxxxx
Delinquent Tax	542		
Motor Vehicle Tax	4,514	1,968	2,247
Recreational Vehicle Tax		40	43
16/20 M Vehicle Tax		365	363
Commercial Vehicle Tax		124	149
Watercraft Tax		17	21
State and Federal Aid	38,289	41,750	49,700
Licenses and Fees	54,816	63,000	55,000
Senior Care	14,406	5,000	0
Miscellaneous			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**151,862**	**152,964**	**107,523**
Resources Available:	**318,467**	**245,131**	**124,524**
Expenditures:			
Personnel Services	152,437	130,680	124,337
Contractual Services	28,131	50,100	55,450
Commodities	38,232	46,350	47,350
Capital Outlay	7,500	1,000	1,000
Capital Outlay - Commissioners		0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**226,300**	**228,130**	**228,137**
Unencumbered Cash Balance Dec 31	92,167	17,001	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	297,274	259,550	228,137
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	228,137
		Tax Required	103,613
	Delinquent Comp Rate:	2.0%	2,072
		Amount of 2025 Ad Valorem Tax	105,685

Lane County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital**	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	277,726	267,581	xxxxxxxxxxxxxxxx
Delinquent Tax	2,087	10,000	
Motor Vehicle Tax	18,866	14,288	14,770
Recreational Vehicle Tax		281	282
16/20 M Vehicle Tax		2,580	2,384
Commercial Vehicle Tax		874	980
Watercraft Tax		121	138
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**298,679**	**295,725**	**18,554**
Resources Available:	**298,679**	**295,725**	**18,554**
Expenditures:			
Contractual	298,679	295,725	272,296
Cash Reserve (2026 column)			
Miscellaneous			10,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**298,679**	**295,725**	**282,296**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	312,236	305,725	282,296
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	282,296
		Tax Required	263,742
	Delinquent Comp Rate:	2.0%	5,275
		Amount of 2025 Ad Valorem Tax	269,017

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	5,482
Receipts:			
Ad Valorem Tax	74,011	80,629	xxxxxxxxxxxxxxxx
Delinquent Tax	553	1,000	
Motor Vehicle Tax	4,686	3,708	4,451
Recreational Vehicle Tax		75	85
16/20 M Vehicle Tax		688	718
Commercial Vehicle Tax		233	295
Watercraft Tax		32	42
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**79,250**	**86,365**	**5,591**
Resources Available:	**79,250**	**86,365**	**11,073**
Expenditures:			
Contractual Services	79,250	80,883	92,564
Cash Reserve (2026 column)			
Miscellaneous		0	1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**79,250**	**80,883**	**93,564**
Unencumbered Cash Balance Dec 31	0	5,482	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	81,932	81,883	93,564
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,564
		Tax Required	82,491
	Delinquent Comp Rate:	2.0%	1,650
		Amount of 2025 Ad Valorem Tax	84,141

Lane County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,329	23,255	11,130
Receipts:			
Ad Valorem Tax	100,299	93,955	xxxxxxxxxxxxxxxx
Delinquent Tax	589		
Motor Vehicle Tax	5,051	5,026	5,186
Recreational Vehicle Tax		101	99
16/20 M Vehicle Tax		933	837
Commercial Vehicle Tax		316	344
Watercraft Tax		44	48
Sales	135,979		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**241,918**	**100,375**	**6,514**
Resources Available:	**266,247**	**123,630**	**17,644**
Expenditures:			
Personnel	45,682	52,500	54,000
Contractual	4,064	5,000	5,000
Commodities	163,246	55,000	56,000
Capital Outlay		0	
Transfer to Noxious Weed Capital Outlay	30,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**242,992**	**112,500**	**115,000**
Unencumbered Cash Balance Dec 31	23,255	11,130	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	256,979	112,500	115,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,000
		Tax Required	97,356
	Delinquent Comp Rate:	2.0%	1,947
		Amount of 2025 Ad Valorem Tax	99,303

Adopted Budget **Law Enforcement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,618	37,225	16,811
Receipts:			
Ad Valorem Tax	425,558	309,549	xxxxxxxxxxxxxxxx
Delinquent Tax	3,047		
Motor Vehicle Tax	27,577	21,322	17,087
Recreational Vehicle Tax		430	327
16/20 M Vehicle Tax		3,959	2,758
Commercial Vehicle Tax		1,341	1,134
Watercraft Tax		185	159
Officers' Fees	1,090		
Contract Law	148,500	148,500	148,500
State and Federal Aid			
Transfer in			
Interest on Idle Funds			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,389		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**607,161**	**485,286**	**169,965**
Resources Available:	**637,779**	**522,511**	**186,776**
Expenditures:			
Personnel	274,243	375,000	387,000
Contractual	88,278	65,700	70,000
Commodities	86,750	65,000	65,000
Capital Outlay	1,233		
Transfer to Lane County 911	50		
Transfer to Sheriff Equipment Reserve	150,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**600,554**	**505,700**	**522,000**
Unencumbered Cash Balance Dec 31	37,225	16,811	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	623,610	505,700	522,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	522,000
		Tax Required	335,224
	Delinquent Comp Rate:	2.0%	6,704
		Amount of 2025 Ad Valorem Tax	341,928

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Attorney**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,075	7,050	1,276
Receipts:			
Ad Valorem Tax	78,641	43,691	xxxxxxxxxxxxxxxx
Delinquent Tax	595		
Motor Vehicle Tax	5,137	3,941	2,412
Recreational Vehicle Tax		80	46
16/20 M Vehicle Tax		732	389
Commercial Vehicle Tax		248	160
Watercraft Tax		34	23
Diversion Fees		3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	251		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**84,624**	**51,726**	**6,030**
Resources Available:	**92,699**	**58,776**	**7,306**
Expenditures:			
County Attorney Salary	71,751	45,000	72,000
Contractual Services	9,239	8,500	8,500
Commodities	3,059	1,000	500
Diversion		3,000	3,000
Capital Outlay	1,600		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**85,649**	**57,500**	**84,000**
Unencumbered Cash Balance Dec 31	7,050	1,276	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	91,500	57,500	84,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	84,000
		Tax Required	76,694
	Delinquent Comp Rate:	2.0%	1,534
		Amount of 2025 Ad Valorem Tax	78,228

Adopted Budget **Emergency Management**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,358	3,741	0
Receipts:			
Ad Valorem Tax	61,653	69,656	xxxxxxxxxxxxxxxx
Delinquent Tax	407		
Motor Vehicle Tax	3,764	3,090	3,845
Recreational Vehicle Tax		62	74
16/20 M Vehicle Tax		574	621
Commercial Vehicle Tax		194	255
Watercraft Tax		27	36
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,824**	**73,603**	**4,831**
Resources Available:	**78,182**	**77,344**	**4,831**
Expenditures:			
Personnel Services	52,932	53,678	55,000
Contractual Services	9,793	12,666	13,000
Commodities	3,636	7,000	6,000
Capital Outlay	1,080	4,000	2,000
Transfer to Equipment Reserve	7,000	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**74,441**	**77,344**	**76,000**
Unencumbered Cash Balance Dec 31	3,741	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	75,118	77,678	76,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,000
		Tax Required	71,169
	Delinquent Comp Rate:	2.0%	1,423
		Amount of 2025 Ad Valorem Tax	72,592

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Lane County 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	61,378	55,104	85,104
Receipts:			
911 Collections	67,333	70,000	70,000
Interest on Idle Funds			
Miscellaneous	50		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**67,383**	**70,000**	**70,000**
Resources Available:	**128,761**	**125,104**	**155,104**
Expenditures:			
Contractual Services	73,657	40,000	50,000
Commodities			
Capital Outlay		0	105,104
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**73,657**	**40,000**	**155,104**
Unencumbered Cash Balance Dec 31	55,104	85,104	0
2024/2025/2026 Budget Authority Amount:	119,163	126,487	155,104

Adopted Budget

	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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	48,418	0	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Drug and Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,633	2,633	2,633
Receipts:			
Intergovernmental Revenue			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**4,633**	**2,633**	**2,633**
Expenditures:			
Contractual Services		0	2,633
Commodities	2,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,000**	**0**	**2,633**
Unencumbered Cash Balance Dec 31	2,633	2,633	0
2024/2025/2026 Budget Authority Amount:	5,687	4,633	2,633

Adopted Budget

Special Road and Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,499,413	1,488,531	1,488,531
Receipts:			
Transfers from Public Works	125,000	0	0
Transfers from General			
State and Federal Aid	26,418		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**151,418**	**0**	**0**
Resources Available:	**1,650,831**	**1,488,531**	**1,488,531**
Expenditures:			
Contractual Services	162,300	0	1,488,531
Commodities			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**162,300**	**0**	**1,488,531**
Unencumbered Cash Balance Dec 31	1,488,531	1,488,531	0
2024/2025/2026 Budget Authority Amount:	1,711,899	1,624,413	1,488,531

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name: Ambulance Donations		(2) Fund Name: Concealed Weapons/Special Law Enforcement		(3) Fund Name: Drug Forfeiture		(4) Fund Name: Equipment Reserve		(5) Fund Name: Motor Vehicle Operating		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	11,706	Cash Balance Jan 1	14,638	Cash Balance Jan 1	450	Cash Balance Jan 1	2,255,524	Cash Balance Jan 1	8,502	2,290,820
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	2,540	Licenses and Fees	9,055			Transfer from General	207,000	Licenses and fees	21,139	
						Reimbursements	4,600			
						Sale of County assets	23,000			
Total Receipts	2,540	Total Receipts	9,055	Total Receipts	0	Total Receipts	234,600	Total Receipts	21,139	267,334
Resources Available:	14,246	Resources Available:	23,693	Resources Available:	450	Resources Available:	2,490,124	Resources Available:	29,641	2,558,154
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,155	Commodities	200			Capital Outlay	193,092	Personnel Services	3,767	
								Commodities	1,076	
								Transfer to General	16,296	
Total Expenditures	2,155	Total Expenditures	200	Total Expenditures	0	Total Expenditures	193,092	Total Expenditures	21,139	216,586
Cash Balance Dec 31	12,091	Cash Balance Dec 31	23,493	Cash Balance Dec 31	450	Cash Balance Dec 31	2,297,032	Cash Balance Dec 31	8,502	2,341,568 **
										2,341,568 **

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Oil & Gas Valuation Depletion		Prosecuting Attorneys' Training		County Clerk's Technology		Register of Deeds' Technology		County Treasurer's Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,427,091	Cash Balance Jan 1	120	Cash Balance Jan 1	11,568	Cash Balance Jan 1	33,385	Cash Balance Jan 1	5,769	1,477,933
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money and Property	81,278	Licenses and Fees	137	Fees	1,161	Fees	4,652	Fees	1,164	
						Use of Money and Property	213			
Total Receipts	81,278	Total Receipts	137	Total Receipts	1,161	Total Receipts	4,865	Total Receipts	1,164	88,605
Resources Available:	1,508,369	Resources Available:	257	Resources Available:	12,729	Resources Available:	38,250	Resources Available:	6,933	1,566,538
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	0	Contractual Services	65	Capital Outlay	500	Capital Outlay	715			
		Commodities	81							
Total Expenditures	0	Total Expenditures	146	Total Expenditures	500	Total Expenditures	715	Total Expenditures	0	1,361
Cash Balance Dec 31	1,508,369	Cash Balance Dec 31	111	Cash Balance Dec 31	12,229	Cash Balance Dec 31	37,535	Cash Balance Dec 31	6,933	**1,565,177** **
										1,565,177 **

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rural Fire District Donations		Rural Fire District Equipment		Special Machinery		Western Pyramid Public Health Region		Ambulance Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,778	Cash Balance Jan 1	85,027	Cash Balance Jan 1	1,026,257	Cash Balance Jan 1	6,388	Cash Balance Jan 1	178,357	1,304,807
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	720	Transfers from Rural Fire	38,000	Transfer from Public Works	325,000	Intergovernmental Revenue	20,602	Transfers from Ambulance	27,900	
		Sale of District assets	137,599	Sale of County assets	78,065			Other	10,745	
		Donations	1,000							
Total Receipts	720	Total Receipts	176,599	Total Receipts	403,065	Total Receipts	20,602	Total Receipts	38,645	639,631
Resources Available:	9,498	Resources Available:	261,626	Resources Available:	1,429,322	Resources Available:	26,990	Resources Available:	217,002	1,944,438
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	2,814	Capital Outlay	233,183	Capital Outlay	491,175	Contractual Services	26,485	Capital outlay	100,147	
						Commodities	505			
Total Expenditures	2,814	Total Expenditures	233,183	Total Expenditures	491,175	Total Expenditures	26,990	Total Expenditures	100,147	854,309
Cash Balance Dec 31	6,684	Cash Balance Dec 31	28,443	Cash Balance Dec 31	938,147	Cash Balance Dec 31	0	Cash Balance Dec 31	116,855	**1,090,129** **
										1,090,129 **

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-D

(1) Fund Name: Community Outreach Donations		(2) Fund Name: Sheriff Asset Forfeiture		(3) Fund Name: Sheriff Equipment Reserve		(4) Fund Name: Lynn Schriock Legacy		(5) Fund Name: Capital Improvement Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	782	Cash Balance Jan 1	523	Cash Balance Jan 1	12,408	Cash Balance Jan 1	16,289	Cash Balance Jan 1	3,661,205	3,691,207
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	263			Donations	0	Lease Income	47,664	Use of money and property	26,011	
				Sale of County Assets	13,500			Transfer from General	205,313	
				Transfer from Sheriff	150,000					
Total Receipts	263	Total Receipts	0	Total Receipts	163,500	Total Receipts	47,664	Total Receipts	231,324	442,751
Resources Available:	1,045	Resources Available:	523	Resources Available:	175,908	Resources Available:	63,953	Resources Available:	3,892,529	4,133,958
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	1,045	Capital Outlay	0	Capital Outlay	0	Lease Ground Expenses	24,423	Contractual services	930	
								Commodities	4,384	
								Capital outlay	197,311	
Total Expenditures	1,045	Total Expenditures	0	Total Expenditures	0	Total Expenditures	24,423	Total Expenditures	202,625	228,093
Cash Balance Dec 31	0	Cash Balance Dec 31	523	Cash Balance Dec 31	175,908	Cash Balance Dec 31	39,530	Cash Balance Dec 31	3,689,904	**3,905,865** **
										3,905,865 **

**Note: These two block figures should agree.

State of Kansas

Lane County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

2026 County

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Noxious Weed Capital Outlay		Emergency Management Equipment Reserve								
Unencumbered Cash Balance Jan 1	69,918	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 69,918
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Noxious Weed	30,000	Transfer from Emergency Management	7,000							
Total Receipts	30,000	Total Receipts	7,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	37,000
Resources Available:	99,918	Resources Available:	7,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	106,918
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	99,918	Cash Balance Dec 31	7,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	106,918 **
										106,918 **

**Note: These two block figures should agree.

Lane County Rural Fire District 2026
Lane County

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	19,501	7,041	0
Receipts:			
Ad Valorem Tax	121,927	127,264	xxxxxxxxxxxxxxxx
Delinquent Tax	557		
Motor Vehicle Tax	5,071	3,905	4,617
Recreational Vehicle Tax		71	84
16/20 M Vehicle Tax		1,208	1,077
Commercial Vehicle Tax		321	401
Watercraft Tax		37	56
Other	462		
Intergovernmental			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**128,017**	**132,806**	**6,235**
Resources Available:	**147,518**	**139,847**	**6,235**
Expenditures:			
Personnel Services	33,373	35,000	35,000
Contractual Services	24,775	30,000	30,000
Commodities	30,304	34,847	35,000
Capital Outlay	14,025	40,000	40,000
Transfer to Rural Fire District Equip Reserve	38,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**140,477**	**139,847**	**140,000**
Unencumbered Cash Balance Dec 31	7,041	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	142,000	140,000	140,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	140,000
		Tax Required	133,765
	Delinquent Comp Rate:	1.0%	1,338
		Amount of 2025 Ad Valorem Tax	135,103

3.1028
37,234,752

State of Kansas
County

Lane County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lane County

will meet on September 2, 2025, at 9:00 AM at Lane County Courthouse 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 and Revenue Neutral Rate.

Detailed budget information is available at Lane County Courthouse 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	2,565,294	35.051	2,254,633	37.673	2,465,499	2,026,568	45.199
Public Works	1,446,717	24.107	1,247,700	23.907	1,269,200	813,945	18.154
Ambulance	337,775	5.081	321,500	5.794	332,000	228,900	5.105
County Health	226,300	0.849	228,130	0.909	228,137	105,685	2.357
Hospital	298,679	6.000	295,725	5.978	282,296	269,017	6.000
Library	79,250	1.599	80,883	1.694	93,564	84,141	1.877
Noxious Weed	242,992	2.167	112,500	2.099	115,000	99,303	2.215
Law Enforcement	600,554	9.194	505,700	6.916	522,000	341,928	7.626
County Attorney	85,649	1.699	57,500	0.976	84,000	78,228	1.745
Emergency Management	74,441	1.332	77,344	1.556	76,000	72,592	1.619
Lane County 911	73,657		40,000		155,104		
Noxious Weed Capital Outlay							
Special Drug and Alcoho	2,000				2,633		
Special Road and Bridge	162,300				1,488,531		
Non-Budgeted Funds-A	216,586						
Non-Budgeted Funds-B	1,361						
Non-Budgeted Funds-C	854,309						
Non-Budgeted Funds-D	228,093						
Non-Budgeted Funds-E							
Totals	7,495,957	87.079	5,221,615	87.502	7,113,964	4,120,306	91.897
						Revenue Neutral Rate **	*87.350*
Less: Transfers	1,131,559		50,000		250,000		
Net Expenditure	6,364,398		5,171,615		6,863,964		
Total Tax Levied	4,230,695		3,921,267		xxxxxxxxxxxxxxxxx		
Assessed Valuation	48,588,807		44,758,194		44,836,185		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	75,348	0
Total	0	75,348	0

*Tax rates are expressed in mills

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
OTHER DISRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
Rural Fire District	140,477	3.007	139,847	3.360	140,000	135,103	3.627
*Revenue Neutral Rate**							*3.417*
Total Tax Levied	127,429		127,264		xxxxxxxxxxxxxxxxx		
Assessed Valuation	42,372,242		37,880,039		37,252,675		

Emily Porter

County Clerk

LEGAL

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State of Kansas
County

Lane County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lane County

will meet on September 2, 2025, at 9:00 AM at Lane County Courthouse 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 and Revenue Neutral Rate

Detailed budget information is available at Lane County Courthouse 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	2,565,294	35.051	2,254,633	37.673	2,465,499	2,026,568	45.199
Public Works	1,446,717	24.107	1,247,700	23.907	1,269,200	813,945	18.154
Ambulance	337,775	5.081	321,500	5.794	332,000	228,900	5.105
County Health	226,300	0.849	228,130	0.909	228,137	105,685	2.357
Hospital	298,679	6.000	295,725	5.978	282,296	269,017	6.000
Library	79,250	1.599	80,883	1.694	93,564	84,141	1.877
Noxious Weed	242,992	2.167	112,500	2.099	115,000	99,303	2.215
Law Enforcement	600,554	9.194	505,700	6.916	522,000	341,928	7.626
County Attorney	85,649	1.699	57,500	0.976	84,000	78,228	1.745
Emergency Management	74,441	1.332	77,344	1.556	76,000	72,592	1.619
Lane County 911	73,657		40,000		155,104		
Noxious Weed Capital Outlay							
Special Drug and Alcoho	2,000				2,633		
Special Road and Bridge	162,300				1,488,531		
Non-Budgeted Funds-A	216,586						
Non-Budgeted Funds-B	1,361						
Non-Budgeted Funds-C	854,309						
Non-Budgeted Funds-D	228,093						
Non-Budgeted Funds-E							
Totals	7,495,957	87.079	5,221,615	87.502	7,113,964	4,120,306	91.897
						Revenue Neutral Rate **	87.350
Less: Transfers	1,131,559		50,000		250,000		
Net Expenditure	6,364,398		5,171,615		6,863,964		
Total Tax Levied	4,230,695		3,921,267		xxxxxxxxxxxxxxxxx		
Assessed Valuation	48,588,807		44,758,194		44,836,185		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	75,348	0
Total	0	75,348	0

*Tax rates are expressed in mills

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
OTHER DISRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
Rural Fire District	140,477	3.007	139,847	3.360	140,000	135,103	3.627
*Revenue Neutral Rate**							3.417
Total Tax Levied	127,429		127,264		xxxxxxxxxxxxxxxxx		
Assessed Valuation	42,372,242		37,880,039		37,252,675		

Emily Porter
County Clerk

Proof of Publication

State of Kansas,
County of Lane, ss:

Kimberly George

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE DIGHTON HERALD.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LANE County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LANE County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 13 day of Aug, 2025
2nd Publication was made on the ____ day of _____, 20___
3rd Publication was made on the ____ day of _____, 20___
4th Publication was made on the ____ day of _____, 20___
5th Publication was made on the ____ day of _____, 20___
6th Publication was made on the ____ day of _____, 20___

Publication fee	$ 200.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 200.00

Kimberly George
(Signed)

Witness my hand this 14 day of August, 2025

SUBSCRIBED and SWORN to before me this 14 day of August, 2025.

(Notary Public)

My commission expires 1/6/2029

NOTARY PUBLIC
STATE OF KANSAS

Cory J. von Leonrod
Notary Public
State Of Kansas
My Appt. Exp. 1/6/2029

Roll Call Vote

A Roll Call Vote of the Lane County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025.

Resolution No. 2025-05

Governing Body Member	Yes	No	No Vote
Commissioner - Logan Campbell			
Commissioner - Kelle Bosley	✓		
Chairwoman - Stefanie Jones	✓		
TOTAL			

Certified: Emily Porter

Roll Call Vote

A Roll Call Vote of the Lane County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate for the Lane County Rural Fire District

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025.

Resolution No. 2025-06

Governing Body Member	Yes	No	No Vote
Commissioner - Logan Campbell			
Commissioner - Kelle Bosley	✓		
Chairwoman - Stefanie Jones	✓		
TOTAL			

Certified: Emily Porter

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LANE COUNTY, HEREBY NOTIFIES THE LANE 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 91.897. The date of our hearing is September 2, 2025, at 9:00 AM and will be held at the Lane County Courthouse in Dighton, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ 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 June 30, 2025.

Emily Porter
Clerk or Officer of Governing Body

THE GOVERNING BODY OF LANE COUNTY, KANSAS, RURAL FIRE DISTRICT HEREBY NOTIFIES THE LANE 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 3.627. The date of our hearing is September 2, 2025, at 9:00 AM and will be held at the Lane County Courthouse in Dighton, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Lane County consolidated budget.

WITNESS my hand and official seal on June 30, 2025.

Emily Porter
Clerk or Officer of Governing Body

Resolution No. 2025-06

A RESOLUTION OF THE COUNTY OF LANE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lane County Rural Fire District was calculated as 3.417 mills by the Lane County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lane County Rural Fire District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lane County Rural Fire District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LANE COUNTY RURAL FIRE DISTRICT:

The Lane County Rural Fire District shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.417 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 2nd day of September, 2025, and SIGNED by the Governing Body.

Stephanie K Jones

Kelle Bosley

Logan Coffman

Attested:
Emily Porter
County Clerk

LANE COUNTY, KANSAS
SEAL
COUNTY CLERK

Resolution No. 2025-05

A RESOLUTION OF THE COUNTY OF LANE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Lane was calculated as 87.330 mills by the Lane County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 2, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Lane, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF LANE:

The County of Lane shall levy a property tax rate exceeding the Revenue Neutral Rate of 87.330 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 2nd day of September, 2025, and SIGNED by the Governing Body.

Stephanie K. Jones

Bill Cosley

Roger Campbell

Attested:
Emily Porter
County Clerk

LANE COUNTY, KANSAS
SEAL
COUNTY CLERK