State of Kansas
County

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	2,861,218	1,703,065	
Public Works	68-5,101	7	1,451,000	1,171,310	
Ambulance	65-6113	8	337,800	246,872	
		8			
County Health	65-204	9	297,274	41,234	
Hospital	19-4606	9	312,236	291,189	
Library	12-1220	10	81,932	77,688	
Noxious Weed	2-1318	10	121,000	105,305	
Sheriff	12-11a01	11	623,610	446,724	
County Attorney	79-2925b	11	91,500	82,572	
Emergency Management	79-2925b	12	75,118	64,736	
		12			
Lane County 911		13	119,163		
Noxious Weed Capital Outlay		13	48,418		
Special Drug and Alcohol		14	5,687		
Special Road and Bridge		14	1,711,899		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
Non-Budgeted Funds-E		19			
Totals		xxxxx	8,137,855	4,230,695	
Budget Hearing Notice		21			County Clerk's Use Only
Combined Rate and Budget Hearing		21			
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate | 84.451

Assisted by:
Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
theresad@lhd.com

Date Attested: August 21, 2023

County Clerk

Governing Body

CERTIFICATE (2)

Other County		Page No.	2024 Proposed Budget: Budget Authority for Expenditures	2024 Proposed Budget: Amount of 2023 Ad Valorem Tax	2024 Proposed Budget: November 1st Valuation	2024 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District	19-3601	20	142,000	127,429		
TOTALS		xxxxx	142,000	127,429		

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,664,178	70,213	1,361	16,064	4,341	449
Public Works	1,093,544	46,137	895	10,556	2,852	295
Ambulance	262,371	11,069	215	2,533	684	71
County Health	35,648	1,504	29	344	93	10
Hospital	300,384	12,673	246	2,900	783	81
Library	73,443	3,099	60	709	192	20
Noxious Weed	96,023	4,051	79	927	250	26
Sheriff	436,677	18,423	357	4,215	1,139	118
County Attorney	80,741	3,406	66	779	211	22
Emergency Management	62,380	2,632	51	602	163	17
TOTAL	4,105,389	173,207	3,359	39,629	10,708	1,109

County Treas Motor Vehicle Estimate 173,207

County Treas Recreational Vehicle Estimate 3,359

County Treas 16/20M Vehicle Estimate 39,629

County Treas Commercial Vehicle Tax Estimate 10,708

County Treas Watercraft Tax Estimate 1,109

Motor Vehicle Factor 0.04219

Recreational Vehicle Factor 0.00082

16/20M Vehicle Factor 0.00965

Commercial Vehicle Factor 0.00261

Watercraft Factor 0.00027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvement Reserve	10,992	-	-	19-120
General	Equipment Reserve	392,705	72,000	-	19-119
Ambulance	Ambulance Equipment Reserve	40,000	-	-	12-110d
County Health	Equipment Reserve	85,000	-	-	19-119
Emergency Management	Equipment Reserve	6,611	-	-	19-119
Motor Vehicle Operating	General	13,002	-	-	8-145
Public Works	Special Machinery	167,434	60,000	112,600	68-141g
Public Works	Special Road & Bridge	220,000	125,000	125,000	68-590
Sheriff	Equipment Reserve	8,000	-	-	19-119
Sheriff	Sheriff Equipment Reserve	15,452	-	-	19-119
Rural Fire District	Rural Fire District Equipment Rese	6,000	-	-	19-3601
	Total	965,196	257,000	237,600	
	Adjustments*	-			
	Adjusted Totals	965,196	257,000	237,600	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Lane County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2023	Date Due		Amount Due 2023		Amount Due 2024	
						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

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 1,2023	Payments Due 2023	Payments Due 2024
None							
				Totals	0	0	0

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

Lane County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,351,219	1,467,130	1,056,564
Receipts:			
Ad Valorem Tax	1,785,402	1,664,178	xxxxxxxxxxxxxxx
Delinquent Tax	81,473		
Motor Vehicle Tax	137,641	88,202	70,213
Recreational Vehicle Tax		1,747	1,361
16/20M Vehicle Tax		20,496	16,064
Commercial Vehicle Tax		4,550	4,341
Watercraft Tax		634	449
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	68,756	20,000	20,000
Local Alcoholic Liquor	8,176	8,782	7,965
Compensating Use Tax			
Local Sales Tax			
Interest and Fees on Delinquent Taxes	68,381		
State and Federal Aid			
Mini Bus Collections	3,775	4,000	4,000
Officers' Fees	61,701	22,000	22,000
Permits and Fees	455		
Royalties			
Fairgrounds Rent	25,928		
Farm Income	26,214	4,800	4,800
Transfer from Motor Vehicle Operating	13,002	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	40,456		
Neighborhood Revitalization Rebate			0
Miscellaneous	59,281		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,380,641**	**1,839,389**	**151,193**
Resources Available:	**3,731,860**	**3,306,519**	**1,207,757**

Lane County 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	3,731,860	3,306,519	1,207,757
Expenditures:			
General Administration	355,860	423,500	470,000
County Commission	47,492	59,500	59,500
County Clerk	86,903	98,100	103,000
County Treasurer	76,570	93,000	96,000
Register of Deeds	52,152	62,000	65,000
Appraisal	105,111	121,006	121,957
Election	28,193	22,250	26,000
Fair	56,936	42,000	47,000
Airport	1,620	20,000	20,000
Transportation Bus	28,098	24,000	28,000
Other Agencies	49,915	27,700	32,700
Employee Benefits	754,414	982,500	1,032,500
Other Agencies	30,500	39,000	36,500
Other Agencies	52,900	63,064	161,632
District Court	63,592	39,335	41,935
Other Agencies	54,291	41,000	36,000
Public Safety	16,486	20,000	20,000
Transfers Out	403,697	72,000	0
Other	0	0	463,494
0	0	0	0
Subtotal	2,264,730	2,249,955	2,861,218
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,264,730	2,249,955	2,861,218
Unencumbered Cash Balance Dec 31	1,467,130	1,056,564	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,783,756	2,956,797	2,861,218
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,861,218
		Tax Required	1,653,461
	Delinquent Comp Rate:	3.0%	49,604
		Amount of 2023 Ad Valorem Tax	1,703,065

Lane County 2024

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration			
Salaries	11,490	38,500	30,000
Contractual	331,851	345,000	400,000
Commodities	12,442	40,000	40,000
Capital Outlay	77		
Other Personnel			
Total	355,860	423,500	470,000
County Commission			
Salaries	33,804	38,500	38,500
Contractual	6,539	18,000	18,000
Commodities	7,149	3,000	3,000
Capital Outlay			
Total	47,492	59,500	59,500
County Clerk			
Salaries	78,593	89,100	94,000
Contractual	6,127	5,000	5,000
Commodities	2,183	4,000	4,000
Capital Outlay			
Total	86,903	98,100	103,000
County Treasurer			
Salaries	63,281	77,000	80,000
Contractual	12,030	14,000	14,000
Commodities	1,259	2,000	2,000
Capital Outlay			
Total	76,570	93,000	96,000
Register of Deeds			
Salaries	46,775	54,000	57,000
Contractual	2,283	4,000	4,000
Commodities	3,094	4,000	4,000
Capital Outlay			
Total	52,152	62,000	65,000
Appraisal			
Salaries	87,515	105,006	108,157
Contractual	15,046	13,000	11,000
Commodities	2,550	3,000	2,800
Capital Outlay			
Total	105,111	121,006	121,957
Election			
Salaries	4,377	4,950	5,000
Contractual	22,337	13,300	17,000
Commodities	1,479	4,000	4,000
Capital Outlay			
Total	28,193	22,250	26,000
Fair			
Salaries			
Contractual	48,482	35,000	40,000
Commodities	8,454	7,000	7,000
Capital Outlay			
Total	56,936	42,000	47,000
Total - Page 6b	**809,217**	**921,356**	**988,457**

Lane County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Airport			
Salaries			
Contractual	1,620	15,000	15,000
Commodities		5,000	5,000
Capital Outlay			
Total	1,620	20,000	20,000
Transportation Bus			
Salaries	18,631	16,800	18,000
Contractual	3,314	3,200	4,000
Commodities	6,153	4,000	6,000
Capital Outlay			
Total	28,098	24,000	28,000
Other Agencies			
Other	1,250	2,600	2,600
Historical Society	25,000	25,000	30,000
Silver Haired Legislature		100	100
Rodeo	23,665		
Total	49,915	27,700	32,700
Employee Benefits			
KPERS	144,710	182,500	182,500
Health Insurance	444,250	550,000	600,000
Unemployment	8,145	15,000	15,000
FICA	131,612	165,000	165,000
Workers Compensation	25,697	70,000	70,000
Total	754,414	982,500	1,032,500
Other Agencies			
Chamber of Commerce	2,500	2,500	2,500
City on a Hill		5,000	5,000
Conservation District	25,000	25,000	25,000
Western KS Child Advocacy Center	3,000	6,500	4,000
Total	30,500	39,000	36,500
Other Agencies			
Joy Center / Senior Citizens Fdn.	40,000	50,064	48,532
Southwest KS Agency on Aging	500	500	600
Economic Development	12,400	12,500	12,500
Economic Development Incentives		0	100,000
Total	52,900	63,064	161,632
District Court			
Contractual	60,757	23,160	25,760
Commodities	2,835	1,500	1,500
Capital Outlay		3,700	3,700
District Expenses - LE Co Share		10,975	10,975
Total	63,592	39,335	41,935
Other Agencies			
Coroner	8,672	15,000	15,000
Mental Health - Compass	26,119	20,000	15,000
Mental Rehabilitation - SDSI	13,000	3,000	3,000
Mental Rehabilitation - RCDC	6,500	3,000	3,000
Total	54,291	41,000	36,000
Total - Page6c	1,035,330	1,236,599	1,389,267

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Public Safety			
Sheriff Inmate Medical	16,486	20,000	20,000
Total	16,486	20,000	20,000
Transfers Out			
Capital Improvement Reserve	10,992		
Equipment Reserve	392,705	72,000	
Sheriff	0		
Total	403,697	72,000	0
Other			
Health Insurance / Contingency		0	169,351
Contingencies		0	294,143
Total	0	0	463,494
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6d	420,183	92,000	483,494

Lane County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 - Page6b	809,217	921,356	988,457
Total - Page 6c	1,035,330	1,236,599	1,389,267
Total - Page6d	420,183	92,000	483,494
Total - Page6e	0	0	0
Total Detail Expenditures**	**2,264,730**	**2,249,955**	**2,861,218**

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

Lane County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Works**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	245,961	204,206	76,278
Receipts:			
Ad Valorem Tax	793,531	1,093,544	xxxxxxxxxxxxxxxx
Delinquent Tax	31,736		
Motor Vehicle Tax	57,900	39,311	46,137
Recreational Vehicle Tax		778	895
16/20M Vehicle Tax		9,135	10,556
Commercial Vehicle Tax		2,028	2,852
Watercraft Tax		282	295
Special City & County Highway	183,810	177,994	176,793
County Equalization			
Fees	16,669		
Sale of County assets			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	37,599		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,121,245**	**1,323,072**	**237,528**
Resources Available:	**1,367,206**	**1,527,278**	**313,806**

Lane County 2024

FUND PAGE - ROAD

Adopted Budget Public Works	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,367,206	1,527,278	313,806
Expenditures:			
Personnel Services	416,335	609,400	627,000
Contractual Services	44,877	160,000	100,200
Commodities	314,354	496,600	486,200
Capital Outlay			
Transfer to Special Machinery	167,434	60,000	112,600
Transfer to Special Road & Bridge	220,000	125,000	125,000
Contingencies			
Lease Payment			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,163,000	1,451,000	1,451,000
Unencumbered Cash Balance Dec 31	204,206	76,278	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,163,000	1,451,000	1,451,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,451,000
		Tax Required	1,137,194
	Delinquent Comp Rate:	3.0%	34,116
		Amount of 2023 Ad Valorem Tax	1,171,310

Lane County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,934	40,254	28,546
Receipts:			
Ad Valorem Tax	164,301	262,371	xxxxxxxxxxxxxxx
Delinquent Tax	7,172		
Motor Vehicle Tax	12,711	8,140	11,069
Recreational Vehicle Tax		161	215
16/20 M Vehicle Tax		1,892	2,533
Commercial Vehicle Tax		420	684
Watercraft Tax		58	71
Intergovernmental Revenue	1,150		
User Fees	53,078	55,000	55,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	9,672		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	248,084	328,042	69,572
Resources Available:	304,018	368,296	98,118
Expenditures:			
Personnel Services	188,524	247,500	283,500
Contractual Services	14,278	26,000	27,300
Commodities	20,962	26,250	27,000
Capital Outlay		40,000	0
Transfer to Ambulance Equipment Reserve	40,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	263,764	339,750	337,800
Unencumbered Cash Balance Dec 31	40,254	28,546	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	275,000	339,750	337,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	337,800
		Tax Required	239,682
	Delinquent Comp Rate:	3.0%	7,190
		Amount of 2023 Ad Valorem Tax	246,872

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023
Unencumbered Cash Balance Jan 1		0
Receipts:		
Ad Valorem Tax		0
Delinquent Tax		
Motor Vehicle Tax		
Recreational Vehicle Tax		
16/20 M Vehicle Tax		
Commercial Vehicle Tax		
Watercraft Tax		
Neighborhood Revitalization Rebate		
Miscellaneous		
Does miscellaneous exceed 10% of Total Re		
Total Receipts	0	0
Resources Available:	0	0
Expenditures:		
Cash Forward (2024 column)		
Miscellaneous		
Does miscellaneous exceed 10% of Total Ex		
Total Expenditures	0	0
Unencumbered Cash Balance Dec 31	0	0
2022/2023/2024 Budget Authority Amount:	0	

Lane County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	248,795	235,397	127,761
Receipts:			
Ad Valorem Tax	116,534	35,648	xxxxxxxxxxxxxxx
Delinquent Tax	4,452		
Motor Vehicle Tax	8,013	5,772	1,504
Recreational Vehicle Tax		114	29
16/20 M Vehicle Tax		1,341	344
Commercial Vehicle Tax		298	93
Watercraft Tax		41	10
State and Federal Aid	66,660	49,600	32,500
Licenses and Fees	102,712	45,000	70,000
Senior Care	25,935	25,000	25,000
Miscellaneous			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**324,306**	**162,814**	**129,480**
Resources Available:	**573,101**	**398,211**	**257,241**
Expenditures:			
Personnel Services	140,234	176,000	166,585
Contractual Services	53,274	41,950	35,750
Commodities	52,161	51,500	46,600
Capital Outlay	7,035	1,000	1,000
Capital Outlay - Commissioners		0	47,339
Transfer to Equipment Reserve	85,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**337,704**	**270,450**	**297,274**
Unencumbered Cash Balance Dec 31	235,397	127,761	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	387,699	394,694	297,274
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	297,274
		Tax Required	40,033
	Delinquent Comp Rate:	3.0%	1,201
		Amount of 2023 Ad Valorem Tax	41,234

Adopted Budget

Hospital	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	2,845
Receipts:			
Ad Valorem Tax	265,119	300,384	xxxxxxxxxxxxxxx
Delinquent Tax	10,075		10,000
Motor Vehicle Tax	17,328	13,133	12,673
Recreational Vehicle Tax		260	246
16/20 M Vehicle Tax		3,052	2,900
Commercial Vehicle Tax		678	783
Watercraft Tax		94	81
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**292,522**	**317,601**	**26,683**
Resources Available:	**292,522**	**317,601**	**29,528**
Expenditures:			
Contractual Services	292,522	314,756	302,236
Cash Forward (2024 column)			
Miscellaneous			10,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**292,522**	**314,756**	**312,236**
Unencumbered Cash Balance Dec 31	0	2,845	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	286,684	314,756	312,236
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	312,236
		Tax Required	282,708
	Delinquent Comp Rate:	3.0%	8,481
		Amount of 2023 Ad Valorem Tax	291,189

Lane County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1	0	1,427
Receipts:			
Ad Valorem Tax	67,526	73,443	xxxxxxxxxxxxxxxx
Delinquent Tax	2,681		1,000
Motor Vehicle Tax	4,630	3,344	3,099
Recreational Vehicle Tax		66	60
16/20 M Vehicle Tax		777	709
Commercial Vehicle Tax		173	192
Watercraft Tax		24	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**74,837**	**77,827**	**5,080**
Resources Available:	**74,838**	**77,827**	**6,507**
Expenditures:			
Contractual Services	74,838	76,400	80,932
Cash Forward (2024 column)			
Miscellaneous			1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**74,838**	**76,400**	**81,932**
Unencumbered Cash Balance Dec 31	0	1,427	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	74,000	76,400	81,932
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	81,932
		Tax Required	75,425
	Delinquent Comp Rate:	3.0%	2,263
		Amount of 2023 Ad Valorem Tax	77,688

Adopted Budget Noxious Weed	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,099	26,786	13,429
Receipts:			
Ad Valorem Tax	48,046	96,023	xxxxxxxxxxxxxxxx
Delinquent Tax	1,910		
Motor Vehicle Tax	2,736	2,380	4,051
Recreational Vehicle Tax		47	79
16/20 M Vehicle Tax		553	927
Commercial Vehicle Tax		123	250
Watercraft Tax		17	26
Sales	152,078		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**204,770**	**99,143**	**5,333**
Resources Available:	**233,869**	**125,929**	**18,762**
Expenditures:			
Personnel	39,280	49,500	51,000
Contractual	3,601	7,500	5,000
Commodities	164,202	48,500	50,000
Capital Outlay		7,000	15,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**207,083**	**112,500**	**121,000**
Unencumbered Cash Balance Dec 31	26,786	13,429	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	210,000	112,500	121,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,000
		Tax Required	102,238
	Delinquent Comp Rate:	3.0%	3,067
		Amount of 2023 Ad Valorem Tax	105,305

Lane County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sheriff	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,181	16,327	17,145
Receipts:			
Ad Valorem Tax	391,058	436,677	xxxxxxxxxxxxxxxx
Delinquent Tax	23,094		
Motor Vehicle Tax	14,424	19,369	18,423
Recreational Vehicle Tax		383	357
16/20 M Vehicle Tax		4,501	4,215
Commercial Vehicle Tax		999	1,139
Watercraft Tax		139	118
Officers' Fees	1,172		
Contract Law	148,897	148,500	148,500
State and Federal Aid			
Transfer in	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,501		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	580,146	610,568	172,752
Resources Available:	581,327	626,895	189,897
Expenditures:			
Personnel	396,754	462,000	475,860
Contractual	56,284	90,000	90,000
Commodities	58,910	57,750	57,750
Capital Outlay	29,600		
Transfer to Equipment Reserve	8,000		
Transfer to Sheriff Equipment Reserve	15,452		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	565,000	609,750	623,610
Unencumbered Cash Balance Dec 31	16,327	17,145	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	565,000	609,750	623,610
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	623,610
		Tax Required	433,713
	Delinquent Comp Rate:	3.0%	13,011
		Amount of 2023 Ad Valorem Tax	446,724

Adopted Budget County Attorney	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,663	6,711	3,849
Receipts:			
Ad Valorem Tax	73,713	80,741	xxxxxxxxxxxxxxxx
Delinquent Tax	2,846		
Motor Vehicle Tax	5,099	3,651	3,406
Recreational Vehicle Tax		72	66
16/20 M Vehicle Tax		848	779
Commercial Vehicle Tax		188	211
Watercraft Tax		26	22
Diversion Fees		3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,761		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	84,419	88,526	7,484
Resources Available:	89,082	95,237	11,333
Expenditures:			
Personnel Services	71,439	78,888	79,000
Contractual Services	10,007	8,500	8,500
Commodities	925	1,000	1,000
Diversion		3,000	3,000
Capital Outlay			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	82,371	91,388	91,500
Unencumbered Cash Balance Dec 31	6,711	3,849	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	84,216	91,388	91,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,500
		Tax Required	80,167
	Delinquent Comp Rate:	3.0%	2,405
		Amount of 2023 Ad Valorem Tax	82,572

Lane County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Emergency Management	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,524	15,824	8,803
Receipts:			
Ad Valorem Tax	49,282	62,380	xxxxxxxxxxxxxxx
Delinquent Tax	1,592		
Motor Vehicle Tax	2,273	2,440	2,632
Recreational Vehicle Tax		48	51
16/20 M Vehicle Tax		567	602
Commercial Vehicle Tax		126	163
Watercraft Tax		18	17
State and Federal aid	7,153		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	60,300	65,579	3,465
Resources Available:	85,824	81,403	12,268
Expenditures:			
Personnel Services	47,005	50,600	52,118
Contractual Services	12,385	12,000	13,000
Commodities	3,999	6,000	6,000
Capital Outlay		4,000	4,000
Transfer to Equipment Reserve	6,611		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	70,000	72,600	75,118
Unencumbered Cash Balance Dec 31	15,824	8,803	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	70,000	72,600	75,118
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,118
		Tax Required	62,850
	Delinquent Comp Rate:	3.0%	1,886
		Amount of 2023 Ad Valorem Tax	64,736

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Diversion Fees			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Personnel Services			
Contractual Services			
Commodities			
Diversion			
Capital Outlay			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Lane County 911**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	70,062	65,054	60,163
Receipts:			
911 Collections	59,992	59,000	59,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,992**	**59,000**	**59,000**
Resources Available:	**130,054**	**124,054**	**119,163**
Expenditures:			
Contractual Services	65,000	63,891	63,891
Commodities			
Capital Outlay			55,272
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**65,000**	**63,891**	**119,163**
Unencumbered Cash Balance Dec 31	65,054	60,163	0
2022/2023/2024 Budget Authority Amoun	141,577	137,062	119,163

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	69,918	48,418	48,418
Receipts:			
Transfer from Noxious Weed	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**69,918**	**48,418**	**48,418**
Expenditures:			
Capital Outlay	21,500	0	48,418
Transfer to Noxious Weed			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,500**	**0**	**48,418**
Unencumbered Cash Balance Dec 31	48,418	48,418	0
2022/2023/2024 Budget Authority Amoun	69,918	69,918	48,418

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Drug and Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,804	5,687	5,687
Receipts:			
Intergovernmental Revenue			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	0	0
Resources Available:	**6,804**	**5,687**	**5,687**
Expenditures:			
Contractual Services		0	5,687
Commodities	1,117		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,117**	0	**5,687**
Unencumbered Cash Balance Dec 31	5,687	5,687	0
2022/2023/2024 Budget Authority Amoun	7,914	6,804	5,687

Adopted Budget **Special Road and Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,447,739	1,461,899	1,586,899
Receipts:			
Transfers from Public Works	220,000	125,000	125,000
Transfers from General	0	0	0
State and Federal Aid			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**220,000**	**125,000**	**125,000**
Resources Available:	**1,667,739**	**1,586,899**	**1,711,899**
Expenditures:			
Contractual Services	205,840	0	1,711,899
Commodities			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**205,840**	0	**1,711,899**
Unencumbered Cash Balance Dec 31	1,461,899	1,586,899	0
2022/2023/2024 Budget Authority Amoun	1,445,382	1,572,739	1,711,899

Lane County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Ambulance Donations		Concealed Weapons/Special Law Enforcement		Drug Forfeiture		Equipment Reserve		Motor Vehicle Operating		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,737	Cash Balance Jan 1	12,810	Cash Balance Jan 1	450	Cash Balance Jan 1	1,291,268	Cash Balance Jan 1	4,626	1,313,891
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	5,004	Licenses and Fees	2,306			Transfer from General	492,316	Licenses and Fees	20,359	
						Sale of County Assets				
						Reimbursements	173,191			
Total Receipts	5,004	Total Receipts	2,306	Total Receipts	0	Total Receipts	665,507	Total Receipts	20,359	693,176
Resources Available:	9,741	Resources Available:	15,116	Resources Available:	450	Resources Available:	1,956,775	Resources Available:	24,985	2,007,067
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	874	Commodities	1,320			Capital Outlay	59,451	Personnel Services	3,519	
								Commodities	1,589	
								Transfer to General	13,002	
Total Expenditures	874	Total Expenditures	1,320	Total Expenditures	0	Total Expenditures	59,451	Total Expenditures	18,110	79,755
Cash Balance Dec 31	8,867	Cash Balance Dec 31	13,796	Cash Balance Dec 31	450	Cash Balance Dec 31	1,897,324	Cash Balance Dec 31	6,875	1,927,312
										1,927,312

**Note: These two block figures should agree.

Lane County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is to be shown)

2024

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	1,395,284	Cash Balance Jan 1	284	Cash Balance Jan 1	9,318	Cash Balance Jan 1	48,406	Cash Balance Jan 1	3,532	1,456,824
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money and Property	14,834	Licenses and Fees	277	Fees	1,289	Fees	5,104	Fees	1,276	
						Use of Money and Property	216			
Total Receipts	14,834	Total Receipts	277	Total Receipts	1,289	Total Receipts	5,320	Total Receipts	1,276	22,996
Resources Available:	1,410,118	Resources Available:	561	Resources Available:	10,607	Resources Available:	53,726	Resources Available:	4,808	1,479,820
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual Services	380	Capital Outlay		Capital Outlay	4,345			
		Commodities	97							
Total Expenditures	0	Total Expenditures	477	Total Expenditures	0	Total Expenditures	4,345	Total Expenditures	0	4,822
Cash Balance Dec 31	1,410,118	Cash Balance Dec 31	84	Cash Balance Dec 31	10,607	Cash Balance Dec 31	49,381	Cash Balance Dec 31	4,808	1,474,998
										1,474,998

**Note: These two block figures should agree.

Lane County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is to be shown)

2024

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		Worthless Check		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,382	Cash Balance Jan 1	204,514	Cash Balance Jan 1	895,159	Cash Balance Jan 1	(3,144)	Cash Balance Jan 1	258	1,105,169
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	3,250	Transfers from Rural Fire	6,000	Transfer from Public Works	167,434	Intergovernmental Revenue	30,833			
		Sale of District Assets								
Total Receipts	3,250	Total Receipts	6,000	Total Receipts	167,434	Total Receipts	30,833	Total Receipts	0	207,517
Resources Available:	11,632	Resources Available:	210,514	Resources Available:	1,062,593	Resources Available:	27,689	Resources Available:	258	1,312,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	4,056	Capital Outlay	125,312			Contractual Services	42,089			
						Commodities	174			
Total Expenditures	4,056	Total Expenditures	125,312	Total Expenditures	0	Total Expenditures	42,263	Total Expenditures	0	171,631
Cash Balance Dec 31	7,576	Cash Balance Dec 31	85,202	Cash Balance Dec 31	1,062,593	Cash Balance Dec 31	(14,574)	Cash Balance Dec 31	258	1,141,055
							See Tab B			1,141,055

**Note: These two block figures should agree.

Lane County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-D

(1) Fund Name: Ambulance Equipment Reserve		(2) Fund Name: Community Outreach Donations		(3) Fund Name: Sheriff Asset Forfeiture		(4) Fund Name: Sheriff Equipment Reserve		(5) Fund Name: Lynn Schriock Legacy		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	120,010	Cash Balance Jan 1	1,024	Cash Balance Jan 1	2,600	Cash Balance Jan 1	13,989	Cash Balance Jan 1	25,226	162,849
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers from Ambulance	40,000	Donations	800			Donations	19,773	Lease Income	47,165	
Other	18,989					Sale of County Assets	2,866			
						Transfer In	15,452			
Total Receipts	58,989	Total Receipts	800	Total Receipts	0	Total Receipts	38,091	Total Receipts	47,165	145,045
Resources Available:	178,999	Resources Available:	1,824	Resources Available:	2,600	Resources Available:	52,080	Resources Available:	72,391	307,894
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	28,206	Commodities	624			Capital Outlay	37,316	Lease Ground Expenses	59,179	
Total Expenditures	28,206	Total Expenditures	624	Total Expenditures	0	Total Expenditures	37,316	Total Expenditures	59,179	125,325
Cash Balance Dec 31	150,793	Cash Balance Dec 31	1,200	Cash Balance Dec 31	2,600	Cash Balance Dec 31	14,764	Cash Balance Dec 31	13,212	182,569
										182,569

**Note: These two block figures should agree.

Lane County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is to be shown)

2024

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
American Rescue Plan Act (ARPA)		Capital Improvement								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	147,715	Cash Balance Jan 1	3,102,442	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		3,250,157
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	149,610	Interest	11,123							
		LCF Road 230 Project	186,321							
		Reimbursed Expense	64,763							
		Transfer from General	10,992							
		Other	2,000							
Total Receipts	149,610	Total Receipts	275,199	Total Receipts	0	Total Receipts	0	Total Receipts	0	424,809
Resources Available:	297,325	Resources Available:	3,377,641	Resources Available:	0	Resources Available:	0	Resources Available:	0	3,674,966
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel services	45,208	Contractual services	297							
Contractual services	132,121	Commodities	11,886							
		Capital outlay	15,317							
Total Expenditures	177,329	Total Expenditures	27,500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	204,829
Cash Balance Dec 31	119,996	Cash Balance Dec 31	3,350,141	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	3,470,137
										3,470,137

**Note: These two block figures should agree.

State of Kansas
Special District

Special District Name: Lane County Rural Fire District

Name of County: Lane County 2024

FUND PAGE - GENERAL

Adopted Budget Rural Fire District	Prior Year Actual 2022	Current Year Esitmate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance Jan 1	16,400	24,156	13,720
Receipts:			
Ad Valorem Tax	87,200	127,675	xxxxxxxxxxxxxxxx
Delinquent Tax	3,165		
Motor Vehicle Tax	3,873	2,539	3,339
Recreational Vehicle Tax		47	62
16/20M Vehicle Tax		1,000	867
Commercial Vehicle Tax		164	266
Watercraft Tax		24	29
LAVTR			
Slider			
Other	3,661		
Integovernmental			
Neighborhood Revitalization			
Interest on Idle Funds			
Total Receipts	97,899	131,449	4,563
Resources Available:	114,299	155,605	18,283
Expenditures:			
Personnel Services	28,180	35,000	35,000
Contractual Services	17,958	30,000	30,000
Commodities	32,707	35,000	35,000
Capital Outlay	5,298	41,885	42,000
Transfer to Rural Fire District Equip Reserv	6,000		
Cash Forward (2024 column)			
Total Expenditures	90,143	141,885	142,000
Unencumbered Cash Balance Dec 31	24,156	13,720	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	142,000
		Tax Required	123,717
	Delinquency Computation % Rate	3.000%	3,712
		Amount 2023 Ad Valorem Tax	127,429

ALLOCATION OF MVT AND RVT

2023 Budgeted Fund Names	Budget Tax Levy Amounts for 2023	Allocation for Year 2024 MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
Rural Fire District	127,675	3,339	62	867	266	29
0		0	0	0	0	0
Total	127,675	3,339	62	867	266	29

MVT Estimate	3,339
RVT Estimate	62
16/20M Vehicle Estimate	867
Commercial Veh Es	266
Watercraft Estimate	29

2024

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
Lane County
will meet on August 21, 2023, at 9:00 AM at Lane County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Lane County(home county)

Lane County	Revenue Neutral Rate**	84.451	Proposed Tax Rate	87.175
Rural Fire District	Revenue Neutral Rate**	3.012	Proposed Tax Rate	3.012

*Rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

2024

NOTICE OF BUDGET HEARING

The governing body of
Lane County
will meet on August 21, 2023, at 9:15 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.
Detailed budget information is available at Lane County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,264,730	40.290	2,249,955	33.076	2,861,218	1,703,065	35.092
Public Works	1,163,000	17.957	1,451,000	21.734	1,451,000	1,171,310	24.135
Ambulance	263,764	3.718	339,750	5.215	337,800	246,872	5.087
County Health	337,704	2.637	270,450	0.709	297,274	41,234	0.850
Hospital	292,522	5.999	314,756	5.970	312,236	291,189	6.000
Library	74,838	1.528	76,400	1.460	81,932	77,688	1.601
Noxious Weed	207,083	1.087	112,500	1.909	121,000	105,305	2.170
Sheriff	565,000	8.848	609,750	8.679	623,610	446,724	9.205
County Attorney	82,371	1.668	91,388	1.605	91,500	82,572	1.701
Emergency Management	70,000	1.115	72,600	1.240	75,118	64,736	1.334
Lane County 911	65,000		63,891		119,163		
Noxious Weed Capital Outlay	21,500				48,418		
Special Drug and Alcohol	1,117				5,687		
Special Road and Bridge	205,840				1,711,899		
Non-Budgeted Funds-A	79,755						
Non-Budgeted Funds-B	4,822						
Non-Budgeted Funds-C	171,631						
Non-Budgeted Funds-D	125,325						
Non-Budgeted Funds-E	204,829						
Totals	6,200,831	84.847	5,652,440	81.597	8,137,855	4,230,695	87.175
						*Revenue Neutral Rate ** *	*84.451*
Less: Transfers	965,196		257,000		237,600		
Net Expenditure	5,235,635		5,395,440		7,900,255		
Total Tax Levied	3,906,112		4,105,389		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	46,038,370		50,229,070		48,531,546		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	90,143	2.093	141,885	2.876	142,000	127,429	3.012
*Revenue Neutral Rate ** *							3.012
Less: Transfers	6,000		-		-		
Net Expenditure	84,143		141,885		142,000		
Total Tax Levied	84,415		127,675		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	40,332,042		44,307,878		42,306,893		

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Stephanie Terhune
Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LANE COUNTY, KANSAS, 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 87.175. The date of our hearing is August 21, 2023, at 9:00 AM and will be held at Lane County Courthouse, in Dighton, 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, 2023.

WITNESS my hand and official seal on 6/23, 2023

(Seal)

Clerk or Officer of Governing Body

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE RURAL FIRE DISTRICT, LANE COUNTY, KANSAS, 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, 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, 2023.

WITNESS my hand on 6/23, 2023

Clerk or Officer of Governing Body

Resolution No. 2023-02

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

WHEREAS, the Revenue Neutral Rate for the County of Lane County, Kansas, was calculated as 84.451 mills by the Lane County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 21, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Lane County, Kansas, 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 COUNTY, KANSAS:

The County of Lane County, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 84.451 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 21st day of August, 2023, and SIGNED by the Governing Body.

Attested:

County Clerk

COUNTY CLERK SEAL LANE COUNTY, KANSAS

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 August 21, 2023

Resolution No. 2023

Governing Body Member	Yes	No	No Vote
Winfield Newpower	X		
[illegible]	X		
[illegible]	X		
TOTAL			

Certified:

Proof of Publication

State of Kansas,
County of Lane, ss:

Kimbuly 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 26 day of July, 2023
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	$ 240.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 240.00

Kimbuly George
(Signed)

Witness my hand this 31 day of July, 2023

SUBSCRIBED and SWORN to before me this 31 day of July, 2023.

Kelli M James
(Notary Public)

My commission expires 10/21/24

NOTARY PUBLIC
STATE OF KANSAS

KELLI M. JAMES
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 10/21/24

2024

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
Lane County
will meet on August 21, 2023, at 9:00 AM at Lane County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Lane County(home county)

Lane County	Revenue Neutral Rate**	84.451	Proposed Tax Rate	87.175
Rural Fire District	Revenue Neutral Rate**	3.012	Proposed Tax Rate	3.012

*Rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

2024

NOTICE OF BUDGET HEARING

The governing body of
Lane County
will meet on August 21, 2023, at 9:15 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.
Detailed budget information is available at Lane County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,264,730	40.290	2,249,955	33.076	2,861,218	1,703,065	35.092
Public Works	1,163,000	17.957	1,451,000	21.734	1,451,000	1,171,310	24.135
Ambulance	263,764	3.718	339,750	5.215	337,800	246,872	5.087
County Health	337,704	2.637	270,450	0.709	297,274	41,234	0.850
Hospital	292,522	5.999	314,756	5.970	312,236	291,189	6.000
Library	74,838	1.528	76,400	1.460	81,932	77,688	1.601
Noxious Weed	207,083	1.087	112,500	1.909	121,000	105,305	2.170
Sheriff	565,000	8.848	609,750	8.679	623,610	446,724	9.205
County Attorney	82,371	1.668	91,388	1.605	91,500	82,572	1.701
Emergency Management	70,000	1.115	72,600	1.240	75,118	64,736	1.334
Lane County 911	65,000		63,891		119,163		
Noxious Weed Capital Outlay	21,500				48,418		
Special Drug and Alcohol	1,117				5,687		
Special Road and Bridge	205,840				1,711,899		
Non-Budgeted Funds-A	79,755						
Non-Budgeted Funds-B	4,822						
Non-Budgeted Funds-C	171,631						
Non-Budgeted Funds-D	125,325						
Non-Budgeted Funds-E	204,829						
Totals	6,200,831	84.847	5,652,440	81.597	8,137,855	4,230,695	87.175
						*Revenue Neutral Rate ** *	*84.451*
Less: Transfers	965,196		257,000		237,600		
Net Expenditure	5,235,635		5,395,440		7,900,255		
Total Tax Levied	3,906,112		4,105,389		xxxxxxxxxxxxxxxxx		
Assessed Valuation	46,038,370		50,229,070		48,531,546		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Est. Tax Rate*
Rural Fire District	90,143	2.093	141,885	2.876	142,000	127,429	3.012
*Revenue Neutral Rate ** *							3.012
Less: Transfers	6,000		-		-		
Net Expenditure	84,143		141,885		142,000		
Total Tax Levied	84,415		127,675		xxxxxxxxxxxxxxxxx		
Assessed Valuation	40,332,042		44,307,878		42,306,893		

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Stephanie Terhune
Clerk

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2024

Library found in:
Lane County

As provided in KSA 75-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$73,443	$77,688
Delinquent Tax	$0	$1,000
Motor Vehicle Tax	$3,344	$3,099
Recreational Vehicle Tax	$66	$60
16/20M Vehicle Tax	$777	$709
Commercial Vehicle Tax	$173	$192
Watercraft Tax	$24	$20
TOTAL TAXES	$77,827	$82,768
Difference in Total Taxes:	$4,941	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$50,229,070	$48,531,546
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.46	1.601
Difference in Levy Rate:	0.141	
Qualify for grant: 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