Improvement District
Lane County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

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, 2024	Payments Due 2024	Payments Due 2025
			Total	**0**	**0**	**0**	**0**

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

State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	8,657	5,673	3.191
Debt Service	10-113				
Sewer			19,750		
Non-Budgeted Funds					
Totals		xxxxxxxxxx	28,407	5,673	3.191
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					1,777,832
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	3.203
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 9/24, 2024

County Clerk

Governing Body

Bill Ray
Wayne Shy
Stephen K. Forster

CPA Summary

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):	Improvement District
Enter county name followed by "County":	Lane County
Enter year being budgeted (YYYY):	**2025**

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

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

The input for the following comes directly from the 2024 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2024 *Expenditures*	Amount of 2023 Ad Valorem Tax
General		7,206	5,674
Debt Service	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2024 Budgeted Year			5,674

Other (non-tax levy) fund names:

Sewer	24,750
Total Expenditures for 2024 Budgeted Year	31,956

Non-budgeted funds:

1	CD
2	MMDA
3	
4	
5	

The input for the following comes directly from the 2024 Budget, Budget Summary Page:	2022 Tax Rate (2023 Column)
General	3.499
Debt Service	
0	
0	
Total	3.499

Total Tax Levied (2023 budget column)	5,673
Assessed Valuation (2023 budget column)	1,621,317

Improvement District 2025
Lane County

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

From the County Clerk's 2025 Budget Information:	
Total Assessed Valuation for 2024	1,771,556
Neighborhood Revitalization - 2025	0

Revenue Neutral Rate 3.203

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	3.403
Debt Service	
0	
0	
Total Tax Rates	3.403

Final Assessed Valuation from the November 1, 2023 Abstract	1,667,233

From the County Treasurer's Budget Information - 2025 Budget Year Estimates:	
Motor Vehicle Tax Estimate	1,123
Recreational Vehicle Tax Estimate	25
16\20 M Vehicle Tax	197
Commercial Vehicle Tax Estimate	184
Watercraft Tax Estimate	16

Computation of Delinquency

Actual Delinquency for 2022 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 5.0%

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

From the 2023 Budget Certificate Page	
Funds	2023 Expenditure Amounts Budget Authority
General	7,415
Debt Service	
0	
0	
Sewer	24,850
0	

Note: If the 2023 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Improvement District
Lane County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,674	1,123	25	197	184	16
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,674	1,123	25	197	184	16

County Treas Motor Vehicle Estimate 1,123

County Treas Recreational Vehicle Estimate 25

County Treas 16/20M Vehicle Estimate 197

County Treas Commercial Vehicle Tax Estimate 184

County Treas Watercraft Tax Estimate 16

MVT Factor 0.19790

RVT Factor 0.00440

16/20M Factor 0.03475

Comm Veh Factor 0.03246

Watercraft Factor 0.00289

2025

Improvement District
Lane County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,897	3,240	1,708
Receipts:			
Ad Valorem Tax	7,486	5,674	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,123
Recreational Vehicle Tax			25
16/20M Vehicle Tax			197
Commercial Vehicle Tax			184
Watercraft Tax			16
In Lieu of Taxes			
Transfers	2,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,486**	**5,674**	**1,546**
Resources Available:	**11,383**	**8,914**	**3,254**
Expenditures:			
Officers pay			
Street Lights	4,651	4,500	5,000
Insurance	3,492	2,706	3,657
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,143**	**7,206**	**8,657**
Unencumbered Cash Balance Dec 31	3,240	1,708	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	7,415	7,206	8,657
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	8,657
		Tax Required	5,403
	Delinquent Comp Rate:	5.0%	270
		Amount of 2024 Ad Valorem Tax	5,673

CPA Summary

State of Kansas
Special District

Improvement District

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CD		**MMDA**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,000	Cash Balance Jan 1	5,972	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		15,972
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	10,000	Resources Available:	5,972	Resources Available:	0	Resources Available:	0	Resources Available:	0	15,972
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	10,000	Cash Balance Dec 31	5,972	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	15,972 **
										15,972 **

** Note: These two block figures should agree.

CPA Summary

Improvement District
Lane County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,304	18,989	7,939
Receipts:			
Sewer Collection Fees	17,218	13,500	13,500
New Service Line			
Interest on Idle Funds	30	200	
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**17,248**	**13,700**	**13,500**
Resources Available:	**30,552**	**32,689**	**21,439**
Expenditures:			
Office	1,250	1,000	1,000
Utilities	611	1,000	1,000
Repairs/Maintenance	2,255	5,000	6,000
Wages	6,588	7,000	7,000
Captial Improvement	442	10,000	4,000
Miscellaneous	416	750	750
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**11,563**	**24,750**	**19,750**
Unencumbered Cash Balance Dec 31	18,989	7,939	1,689
2023/2024/2025 Budget Authority Amount:	24,850	24,750	19,750

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
2025 Special District

NOTICE OF BUDGET HEARING

The governing body of

Improvement District

Lane County

will meet on 7/30/2024 at 12:00 P.M. at First State Bank of Healy 4004 W Highway 4 Healy, KS 67850 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at First State Bank of Healy and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,143	3.499	7,206	3.403	8,657	5,673	3.202
Debt Service							
Sewer	11,563		24,750		19,750		
Non-Budgeted Funds							
Totals	19,706	3.499	31,956	3.403	28,407	5,673	3.202
						*Revenue Neutral Rate***	*3.203*
Less: Transfers	0		0		0		
Net Expenditures	19,706		31,956		28,407		
Total Tax Levied	5,673		5,674		xxxxxxxxxxxxxxx		
Assessed Valuation	1,621,317		1,667,233		1,771,556		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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*

Stephen R. Fenster

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 17 day of July, 2024
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 $ 120.00
Affidavit, Notary's Fees $ _____
Additional Copies _____ @ _____ $ _____
Total Publication Fee $ 120.00

Kimberly George
(Signed)

Witness my hand this 19 day of July, 2024

SUBSCRIBED and SWORN to before me this 19 day of July, 2024.

(Notary Public)

My commission expires 10/22/24

NOTARY PUBLIC - State of Kansas
STACY R. TERWILLIGER
My Appt. Expires 10/22/24

CamScanner

LEGAL

First Published in the Dighton Herald on 7/17/24

NOTICE OF BUDGET HEARING

State of Kansas
2025 Special District

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Lane County

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Debt Service							
Sewer	11,563		24,750		19,750		
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Totals	19,706	3.499	31,956	3.403	28,407	5,673	3.202
						Revenue Neutral Rate**	3.203
Less: Transfers	0		0		0		
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Total Tax Levied	5,673		5,674		xxxxxxxxxxxxx		
Assessed Valuation	1,621,317		1,667,233		1,771,556		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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

Stephen R. Fenster

CamScanner

Rec. 7/8/24
SP

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Lane Co. Improvement DIST., 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, 20___.

WITNESS my hand and official seal on 7-8, 2024.

(Seal)

Stephen R. Forster

Clerk or Officer of Governing Body

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