CERTIFICATE

2023

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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	7,415	5,673	3.499
Debt Service	10-113				
Sewer			24,850		
Non-Budgeted Funds					
Totals		xxxxxxxxxx	32,265	5,673	3.499
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					1,621,317
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 3.509

Assisted by:

Address:

Email:

Stephen R Fenster
Bill RB
David Shuey

Attest: Aug 11, 2022

County Clerk

Governing Body

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,422	-73	143
Receipts:			
Ad Valorem Tax	5,980	5,683	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,284	1,213
Recreational Vehicle Tax		29	30
16/20M Vehicle Tax		278	266
Commercial Vehicle Tax		218	236
Watercraft Tax		24	19
LAVTR			0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**5,980**	**7,516**	**1,764**
Resources Available:	**7,402**	**7,443**	**1,907**
Expenditures:			
Officers Pay		1,000	
Street Lights	4,245	4,500	4,465
Insurance	3,230	1,800	2,950
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**7,475**	**7,300**	**7,415**
Unencumbered Cash Balance Dec 31	-73	143	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	46,800	8,000	7,415
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,415
See Tab B		Tax Required	5,508
	Delinquent Comp Rate:	3.0%	165
		Amount of 2022 Ad Valorem Tax	5,673

CPA Summary

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

2023

State of Kansas
Special District

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	41,986	22,195	11,195
Receipts:			
Sewer Collection Fees	13,650	13,500	13,500
Interest on Idle Funds	226	250	200
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**13,876**	**13,750**	**13,700**
Resources Available:	**55,862**	**35,945**	**24,895**
Expenditures:			
Office	1,374	500	1,500
Utilities	606	750	600
Repairs/Maintenance	1,997	15,000	15,000
Wages	6,588	7,000	7,000
Capital Improvement	22,270		
Miscellaneous	833	1,500	750
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**33,668**	**24,750**	**24,850**
Unencumbered Cash Balance Dec 31	22,195	11,195	45
2021/2022/2023 Budget Authority Amount:	0	39,400	24,850

See Tab A

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

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):	**2023**

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 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	Amount of 2021 Ad Valorem Tax
General		8,000	5,683
Debt Service	10-113		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2022 Budgeted Year			5,683
Other (non-tax levy) fund names:			
Sewer		39,400	
Total Expenditures for 2022 Budgeted Year		47,400	

Non-budgeted funds:

1	Sewer
2	
3	
4	
5	

The input for the following comes directly from the 2022 Budget, Budget Summary Page:	2020 Tax Rate (2021 Column)
General	4.005
Debt Service	
0	
0	
Total	4.005

Total Tax Levied (2021 budget column)	5,690
Assessed Valuation (2021 budget column)	1,420,919

Improvement District
Lane County

2023

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

From the County Clerk's 2023 Budget Information:	
Total Assessed Valuation for 2022	1,619,538
Neighborhood Revitalization - 2023	0

Revenue Neutral Rate 3.509

Actual Tax Rates for the 2022 Budget:

Fund	Rate
General	3.595
Debt Service	
0	
0	
Total Tax Rates	3.595

Final Assessed Valuation from the November 1, 2021 Abstract	1,580,829

From the County Treasurer's Budget Information - 2023 Budget Year Estimates:	
Motor Vehicle Tax Estimate	1,213
Recreational Vehicle Tax Estimate	30
16\20 M Vehicle Tax	266
Commercial Vehicle Tax Estimate	236
Watercraft Tax Estimate	19
LAVTR	

Computation of Delinquency

Actual Delinquency for 2020 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** 3.0%

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

From the 2021 Budget Certificate Page	
Funds	2021 Expenditure Amounts Budget Authority
General	46,800
Debt Service	
0	
0	
Sewer	
0	

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Improvement District
Lane County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,683	1,213	30	266	236	19
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,683	1,213	30	266	236	19

County Treas Motor Vehicle Estimate 1,213

County Treas Recreational Vehicle Estimate 30

County Treas 16/20M Vehicle Estimate 266

County Treas Commercial Vehicle Tax Estimate 236

County Treas Watercraft Tax Estimate 19

MVT Factor 0.21342

RVT Factor 0.00524

16/20M Factor 0.04672

Comm Veh Factor 0.04160

Watercraft Factor 0.00339

Improvement District
Lane County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
2023 Special District

NOTICE OF BUDGET HEARING

The governing body of
Improvement District
Lane County
will meet on August 20, 2022 at 12:00 p.m. at First State Bank of Healy 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,475	4.005	7,300	3.595	7,415	5,673	3.503
Debt Service							
Sewer	33,668		24,750		24,850		
Non-Budgeted Funds							
Totals	41,142	4.005	32,050	3.595	32,265	5,673	3.503
						*Revenue Neutral Rate***	*3.509*
Less: Transfers	0		0		0		
Net Expenditures	41,142		32,050		32,265		
Total Tax Levied	5,690		5,683		xxxxxxxxxxxxxxx		
Assessed Valuation	1,420,919		1,580,829		1,619,538		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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

LEGAL

(First Published in the Dighton Herald on August 10, 2022.)

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,475	4.005	7,300	3.595	7415	5,673	3.503
Debt Service							
Sewer	33,668		24,750		24,850		
Non-Budgeted Funds							
Totals	41,142	4.005	32,050	3.595	32,265	5,673	3.503
						*Revenue Neutral Rate**	3.309
Less: Transfers	0		0		0		
Net Expenditures	41,142		32,050		32,265		
Total Tax Levied	5,690		5,683		xxxxxxxxxxxxxxx		
Assessed Valuation	1,420,919		1,580,829		1,619,538		

Outstanding Indebtedness,

Jan 1,	2020	2021	2022
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:

Emily Geage

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 10 day of May, 2022
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 $ 140.00
Affidavit, Notary's Fees $ ____
Additional Copies ____ @ ____ $ ____
Total Publication Fee $ 140.00

Emily Geage
(Signed)

Witness my hand this 12 day of August, 2022

SUBSCRIBED and SWORN to before me this 12 day of August, 2022.

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LANE CO. IMPR. 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, 2022.

WITNESS my hand and official seal on 7-20, 2022

(Seal)

Bill Rice

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.