State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Lane County , State of Kansas
We, the undersigned, officers of
Lane County Cemetery District #1

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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 MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	112,380	89,987	3.133
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	112,380	89,987	3.133
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

28,723,729

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.133
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Dennis Selfridge
Stan Bray

Governing Body

CPA Summary

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	-3,721	442	15,140
Receipts:			
Ad Valorem Tax	21,244	89,986	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,069	5,375
Recreational Vehicle Tax		82	104
16/20M Vehicle Tax		172	181
Commercial Vehicle Tax		32	176
Watercraft Tax		7	38
In Lieu of Taxes			
Income Earned	14,459	8,300	4,000
Interest Earned	21		
Transfers	17,570		
Interest on Idle Funds		50	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**53,294**	**99,698**	**9,874**
Resources Available:	**49,573**	**100,140**	**25,014**
Expenditures:			
Wages&Taxes	37,757	50,000	55,000
Contract Labor	525	1,500	9,000
Insurance	6,525	12,000	12,000
Repairs/Maintenance	1,408	17,700	17,700
Supplies	424	1,000	1,000
Utilities	776	2,000	2,000
Miscellaneous	447	800	1,000
Fees	65		
Advertizing	150		180
Equipment			10,000
Fuel	1,054		2,000
Beautification			2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**49,131**	**85,000**	**112,380**
Unencumbered Cash Balance Dec 31	442	15,140	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	77,900	100,000	112,380
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,380
		Tax Required	87,366
	Delinquent Comp Rate:	3.0%	2,621
		Amount of 2025 Ad Valorem Tax	89,987

CPA Summary

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell): Lane County Cemetery District #1

Enter county name followed by "County": Lane County

Enter year being budgeted (YYYY): **2026**

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 2025 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2025 *Expenditures*	Amount of 2024 Ad Valorem Tax
General		100,000	89,986
Debt Service	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2025 Budgeted Year: 89,986

Other (non-tax levy) fund names:

Total Expenditures for 2025 Budgeted Year: 100,000

Non-budgeted funds:

1	MMDA
2	
3	
4	
5	

The input for the following comes directly from the 2025 Budget, Budget Summary Page:

	2023 Tax Rate (2024 Column)
General	0.678
Debt Service	
0	
0	
Total	0.678

Total Tax Levied (2024 budget column)	59,650
Assessed Valuation (2024 budget column)	30,213,691

Lane County Cemetery District #1 2026
Lane County

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

From the County Clerk's 2026 Budget Information:	
Total Assessed Valuation for 2025	28,718,194
Neighborhood Revitalization - 2026	

Revenue Neutral Rate	3.133

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	3.287
Debt Service	
0	
0	
Total Tax Rates	3.287

Final Assessed Valuation from the November 1, 2024 Abstract	27,375,390

From the County Treasurer's Budget Information - 2026 Budget Year Estimates:	
Motor Vehicle Tax Estimate	5,375
Recreational Vehicle Tax Estimate	104
16\20 M Vehicle Tax	181
Commercial Vehicle Tax Estimate	176
Watercraft Tax Estimate	38

Computation of Delinquency

Actual Delinquency for 2023 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 2024 Budget Certificate Page	
Funds	2024 Expenditure Amounts Budget Authority
General	77,900
Debt Service	
0	
0	
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

2026

Lane County Cemetery District #1
Lane County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Lane County Cemetery District #1

NON-BUDGETED FUNDS

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
MMDA			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		7
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	7	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	7
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	7	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7 **
										7 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Lane County Cemetery District #1
Lane County
will meet on 09/29/2025 at 4:00pm at Dighton City Office, 147 E Long Street Dighton 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 Dighton City Office 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 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	49,131	0.678	85,000	3.287	112,380	89,987	3.133
Debt Service							
Non-Budgeted Funds							
Totals	49,131	0.678	85,000	3.287	112,380	89,987	3.133
						*Revenue Neutral Rate***	*3.133*
Less: Transfers	0		0		0		
Net Expenditures	49,131		85,000		112,380		
Total Tax Levied	59,650		89,986		xxxxxxxxxxxxxxx		
Assessed Valuation	30,213,691		27,375,390		28,718,194		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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*

Justice Rios

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 Sept, 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	$ 140.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 140.00

Kimberly George
(Signed)

Witness my hand this 18 day of September, 2025

SUBSCRIBED and SWORN to before me this 18 day of September, 2025.

Kelli M. James
(Notary Public)

My commission expires 10/29/28

NOTARY PUBLIC STATE OF KANSAS
KELLI M. JAMES
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp 10/29/28

LEGAL

First Published in the Dighton Herald on 9/17/25

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2026

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Lane County

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	49,131	0.678	85,000	3.287	112,380	89,987	3.133
Debt Service							
Non-Budgeted Funds							
Totals	49,131	0.678	85,000	3.287	112,380	89,987	3.133
						*Revenue Neutral Rate**	*3.133*
Less: Transfers	0		0		0		
Net Expenditures	49,131		85,000		112,380		
Total Tax Levied	59,650		89,986		xxxxxxxxxxxxxxxxx		
Assessed Valuation	30,213,691		27,375,390		28,718,194		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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*

Justice Rios

Lane County Cemetery District #1
Lane County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	89,986	5,375	104	181	176	38
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	89,986	5,375	104	181	176	38

County Treas Motor Vehicle Estimate 5,375

County Treas Recreational Vehicle Estimate 104

County Treas 16/20M Vehicle Estimate 181

County Treas Commercial Vehicle Tax Estimate 176

County Treas Watercraft Tax Estimate 38

MVT Factor 0.05973

RVT Factor 0.00116

16/20M Factor 0.00201

Comm Veh Facto 0.00196

Watercraft Facto 0.00042

Lane County Cemetery District #1
Lane County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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