State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Lane County 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 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	7,030	5,674	~~2.741~~ 2.738
Debt Service	10-113				
Sewer			19,750		
Non-Budgeted Funds					
Totals		xxxxxxxxx	26,780	5,674	~~2.741~~ 2.738
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2,070,328

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.738
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 8/18, 2025

Emily Porter
County Clerk

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	3,240	3,071	87
Receipts:			
Ad Valorem Tax	5,843	5,673	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,147
Recreational Vehicle Tax			25
16/20M Vehicle Tax			42
Commercial Vehicle Tax			200
Watercraft Tax			21
In Lieu of Taxes			
Transfers	2,200		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	8,043	5,673	1,434
Resources Available:	11,283	8,744	1,521
Expenditures:			
Officers Pay			
Street Lights	4,488	5,000	7,030
Insurance	3,724	3,657	
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	8,212	8,657	7,030
Unencumbered Cash Balance Dec 31	3,071	87	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,206	8,657	7,030
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	7,030
		Tax Required	5,509
	Delinquent Comp Rate:	3.0%	165
		Amount of 2025 Ad Valorem Tax	5,674

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,989	17,265	11,015
Receipts:			
Sewer Collection Fees	16,904	13,500	13,500
New Service Line			
Interest on Idle Funds	62		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**16,967**	**13,500**	**13,500**
Resources Available:	**33,956**	**30,765**	**24,515**
Expenditures:			
Office	1,110	1,000	1,000
Utilities	621	1,000	1,000
Repairs/Maintenance	7,939	6,000	6,000
Wages	6,760	7,000	7,000
Capital Improvement		4,000	950
Miscellaneous	261	750	3,800
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures.	**16,691**	**19,750**	**19,750**
Unencumbered Cash Balance Dec 31	17,265	11,015	4,765
2024/2025/2026 Budget Authority Amount	24,750	19,750	19,750

Adopted Budget **0**	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 misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 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): Lane County Improvement District
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		8,657	5,673
Debt Service	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2025 Budgeted Year: 5,673

Other (non-tax levy) fund names:

Sewer	19,750

Total Expenditures for 2025 Budgeted Year: 28,407

Non-budgeted funds:

1	CD
2	MMDA
3	
4	
5	

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

	2023 Tax Rate (2024 Column)
General	3.403
Debt Service	
0	
0	
Total	3.403

Total Tax Levied (2024 budget column)	5,674
Assessed Valuation (2024 budget column)	1,667,233

Lane County Improvement District 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	2,072,024
Neighborhood Revitalization - 2026	0

Revenue Neutral Rate 2.738

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	3.191
Debt Service	
0	
0	
Total Tax Rates	3.191

Final Assessed Valuation from the November 1, 2024 Abstract 1,777,832

From the County Treasurer's Budget Information - 2026 Budget Year Estimates:	
Motor Vehicle Tax Estimate	1,147
Recreational Vehicle Tax Estimate	25
16\20 M Vehicle Tax	42
Commercial Vehicle Tax Estimate	200
Watercraft Tax Estimate	21

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	7,206
Debt Service	
0	
0	
Sewer	24,750
0	

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

Lane County Improvement District
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	5,673	1,147	25	42	200	21
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	5,673	1,147	25	42	200	21

County Treas Motor Vehicle Estimate 1,147

County Treas Recreational Vehicle Estimate 25

County Treas 16/20M Vehicle Estimate 42

County Treas Commercial Vehicle Tax Estimate 200

County Treas Watercraft Tax Estimate 21

MVT Factor 0.20217

RVT Factor 0.00436

16/20M Factor 0.00738

Comm Veh Facto 0.03517

Watercraft Facto 0.00376

2026

Lane County Improvement District
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 Improvement District
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

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

Lane County Improvement District

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

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	6,435	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		16,435
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:	6,435	Resources Available:	0	Resources Available:	0	Resources Available:	0	16,435
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	6,435	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	16,435 **
										16,435 **

** 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 Improvement District
Lane County
will meet on July 30, 2025 at 12:00 PM at First State Bank of Healy 4004 W Highway 4 Healy, KS 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 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 202		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	8,212	3.403	8,657	3.191	7,030	5,674	2.738
Debt Service							
Sewer	16,691		19,750		19,750		
Non-Budgeted Funds							
Totals	24,903	3.403	28,407	3.191	26,780	5,674	2.738
						*Revenue Neutral Rate***	*2.738*
Less: Transfers	0		0		0		
Net Expenditures	24,903		28,407		26,780		
Total Tax Levied	5,674		5,673		xxxxxxxxxxxxxxx		
Assessed Valuation	1,667,233		1,777,832		2,072,024		

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*

Stephen R. Fenster

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.

__X__ 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 July 8, 2025.

(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.

LEGAL

First Published in the Dighton Herald on 7/16/25

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2026 Special District

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Total	0	0	0

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

Stephen R. Fenster

CamScanner

Proof of Publication

State of Kansas,
County of Lane, ss:

Kimberly Dwyer

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 16 day of July, 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 $ 100.00
Affidavit, Notary's Fees $ ____
Additional Copies ____ @ ____ $ ____
Total Publication Fee $ ____

Kimberly Dwyer
(Signed)

Witness my hand this 17 day of July, 2025

SUBSCRIBED and SWORN to before me this 17 day of July, 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

CamScanner