State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Jefferson, State of Kansas
We, the undersigned, officers of
Lakeside Village 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	38,890	20,954	12.741
Debt Service	10-113				
Special Works		6	135,850		
Water		6	198,500		
Sewer			72,500		
Non-Budgeted Funds		8			
Totals		xxxxxxxxxx	373,240	20,954	12.741
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		9			1,644,601
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	11.495
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Michael D Peroo CPA PA

Address:
14123 S Mur Len Rd
Olathe, KS 66062
Email:
mike@peroocpa.com

President

Secretary

Attest: 9/12, 2025

County Clerk

Governing Body

Lakeside Village Improvement District
Jefferson

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	18,962	3,086	63	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	18,962	3,086	63	0	0	0

County Treas Motor Vehicle Estimate 3,086

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.16276

RVT Factor 0.00333

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Lakeside Village Improvement District
Jefferson

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
Animal Control	General		640		Fund Closure
	Totals	0	640	0	
	Adjustments*		640		
	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.

Lakeside Village Improvement District
Jefferson

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.

Lakeside Village Improvement District
Jefferson
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2026
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	658	6,298	15,779
Receipts:			
Ad Valorem Tax	13,900	18,962	xxxxxxxxxxxxxxxx
Delinquent Tax	2,746	3,320	2,500
Motor Vehicle Tax	3,118	2,951	3,086
Recreational Vehicle Tax	64		63
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Taxes			
Rental	2,511		
Reimbursement		2,071	
Insurance Claim	5,725		
Transfer In		640	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**28,064**	**27,944**	**5,650**
Resources Available:	**28,722**	**34,242**	**21,429**
Expenditures:			
Personnel	85	275	330
Insurance		7,358	15,160
Utilities	475		
Maintenance	11,820	7,000	7,000
Capital Outlay	10,000		13,500
Supplies	44		
Professional		1,500	1,500
Fuel		2,330	1,400
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**22,424**	**18,463**	**38,890**
Unencumbered Cash Balance Dec 31	6,298	15,779	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	46,427	23,055	38,890
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,890
		Tax Required	17,462
	Delinquent Comp Rate:	20.0%	3,492
		Amount of 2025 Ad Valorem Tax	20,954

Lakeside Village Improvement District
Jefferson
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas
Special District

Adopted Budget **Special Works**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	55,523	1,261	458
Receipts:			
Assessments	128,317	129,000	145,375
Sale of Equipment		1,000	
Reimbursements	1,724	292	500
Rock sale	145	150	150
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**130,186**	**130,442**	**146,025**
Resources Available:	**185,709**	**131,703**	**146,483**
Expenditures:			
Personnel	33,130	4,814	4,950
Insurance	29,573	7,343	7,500
Repairs and maintenance	23,047	31,830	20,000
Utilities	41,595	47,596	45,000
Fuel	8,791	5,365	5,500
Professional fees	1,500		
Road Materials	9,415	14,278	14,700
Supplies	4,619	12,412	12,700
Office	4,778	1,885	2,000
Capital outlay	28,000	5,722	23,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**184,448**	**131,245**	**135,850**
Unencumbered Cash Balance Dec 31	1,261	458	10,633
2024/2025/2026 Budget Authority Amount:	167,000	154,000	135,850

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	313,474	91,555	98,917
Receipts:			
Water sales	85,026	94,086	106,286
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**85,026**	**94,086**	**106,286**
Resources Available:	**398,500**	**185,641**	**205,203**
Expenditures:			
Personnel	32,564	60,830	65,000
Insurance	7,051	16,000	15,000
Repairs and maintenance	12,550	1,410	8,500
Utilities	1,935		
Office	5,642	5,561	5,500
Capital outlay	245,674		100,000
Fuel	1,110	861	2,000
Supplies	419	2,062	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**306,945**	**86,724**	**198,500**
Unencumbered Cash Balance Dec 31	91,555	98,917	6,703
2024/2025/2026 Budget Authority Amount:	64,500	87,000	198,500

Lakeside Village Improvement District
Jefferson
FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Arkansas
2026
Special District

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,412	36,824	31,428
Receipts:			
Charges	18,477	16,920	20,520
Assessments	16,911	22,000	31,825
Delinquent Assessments	4,987		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**40,375**	**38,920**	**52,345**
Resources Available:	**87,787**	**75,744**	**83,773**
Expenditures:			
Personnel	46,592	43,038	44,500
Repairs and maintenance	82	308	500
Utilities	1,985	600	5,000
Office	199	370	500
Supplies	639		500
Fuel	266		1,500
Capital Outlay	1,200		20,000
Insurance			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**50,963**	**44,316**	**72,500**
Unencumbered Cash Balance Dec 31	36,824	31,428	11,273
2024/2025/2026 Budget Authority Amount:	45,000	44,500	72,500

Adopted Budget	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

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 28, 2025)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lakeside Village Improvement District

Jefferson

will meet on September 8, 2025 at 6:00 PM at Lakeside Village District Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Lakeside Village District 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	22,424	12.608	18,463	12.607	38,890	20,954	12.703
Debt Service							
Special Works	184,448		131,245		135,850		
Water	306,945		86,724		198,500		
Non-Budgeted Funds							
Totals	513,817	12.608	236,432	12.607	373,240	20,954	12.703
						*Revenue Neutral Rate***	*11.495*
Less: Transfers	0		0		0		
Net Expenditures	513,817		236,432		373,240		
Total Tax Levied	21,006		18,962		xxxxxxxxxxxxxxx		
Assessed Valuation	1,494,692		1,503,974		1,649,454		

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*

Elaine Buscher

Lakeside Village Improvement District

Resolution.2025-02

A RESOLUTION OF LAKESIDE VILLAGE IMPROVEMENT DISTRICT, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS the Revenue Neutral Rate for Lakeside Village Improvement District was calculated as 12.608 mills by the Jefferson County Clerk: and

WHEREAS the budget proposed by the Governing Body of Lakeside Village Improvement District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS the Governing Body held a hearing on **SEPTEMBER 8,2025** allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Lakeside Village Improvement District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF LAKESIDE VILLAGE IMPROVEMENT DISTRICT:

Lakeside Village Improvement District shall levy a property tax rate exceeding the Revenue Neutral Rate of 12.704 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 8th day of September 2025 and SIGNED by the President of Lakeside Village Improvement District.

President of LSVID

Attested:

District Clerk

LAKESIDE VILLAGE IMPROVEMENT DISTRICT JEFFERSON COUNTY SEAL KANSAS

LAKESIDE VILLAGE IMPROVEMENT DISTRICT

ROLL CALL VOTE

A Roll Call Vote of the Board of Directors of Lakeside Village Improvement District, Kansas

To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate

Held on September 8, 2025

RESOULATION 2024-02

Governing Body Member	YES	NO	NO VOTE
PRESIDENT:	X		
TREASURER: Not Present			X
SECRETARY:	X		

Certified:

Elaine Buscher

(SEAL)

LAKESIDE VILLAGE IMPROVEMENT DISTRICT SEAL KANSAS

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Lakeside Village Improvement District
will meet on September 8, 2025 at 6:00 PM at Lakeside Village District Office for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Jefferson

Revenue Neutral Rate*	11.495	Proposed Tax Rate	12.704

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

Lakeside Village 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:		
Delinquent Water		**Animal Control**		**Napoleon Garden**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,357	Cash Balance Jan 1	640	Cash Balance Jan 1	794	Cash Balance Jan 1		Cash Balance Jan 1		7,791
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Assessments	1,403									
Total Receipts	1,403	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,403
Resources Available:	7,760	Resources Available:	640	Resources Available:	794	Resources Available:	0	Resources Available:	0	9,194
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	7,760	Cash Balance Dec 31	640	Cash Balance Dec 31	794	Cash Balance Dec 31	0	Cash Balance Dec 31	0	9,194 **
										9,194 **

** Note: These two block figures should agree.

State of Kansas
2026 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Lakeside Village Improvement District
Jefferson
will meet on September 8, 2025 at 6:00 PM at Lakeside Village District Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.
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Water	306,945		86,724		198,500		
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Totals	513,817	12.608	236,432	12.607	373,240	20,954	12.703
						*Revenue Neutral Rate**	*11.495*
Less: Transfers	0		0		0		
Net Expenditures	513,817		236,432		373,240		
Total Tax Levied	21,006		18,962		xxxxxxxxxxxxxxx		
Assessed Valuation	1,494,692		1,503,974		1,649,454		

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*

Elaine Buscher

State of Kansas
202 Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Jefferson
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Totals	513,817	12.608	236,432	12.607	373,240	20,954	12.703
						*Revenue Neutral Rate***	*11.495*
Less: Transfers	0		0		0		
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Total Tax Levied	21,006		18,962		xxxxxxxxxxxxxxx		
Assessed Valuation	1,494,692		1,503,974		1,649,454		

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*

Elaine Buscher