Lane County 2025

CERTIFICATE

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Lane County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

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 of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	2,331,633	1,686,157	37.673
Debt Service	10-113				
Public Works	68-5,101	7	1,451,000	1,070,027	23.907
Ambulance	65-6113	8	348,000	259,322	5.794
County Health	65-204	8	259,550	40,700	.909
Hospital	19-4606	9	305,725	267,581	5.978
Library	12-1220	9	81,883	75,797	1.694
Noxious Weed	2-1318	10	112,500	93,955	2.099
Law Enforcement	79-2925c	10	505,700	309,549	6.916
County Attorney	79-2925c	11	57,500	43,691	.976
Emergency Management	79-2925c	11	77,678	69,656	1.556
Lane County 911		12	126,487		
Special Drug and Alcohol		13	4,633		
Special Road and Bridge		13	1,624,413		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Non-Budgeted Funds-E		18			
Totals		xxxxxxx	7,286,702	3,916,435	87.502
Budget Hearing Notice		20			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		20			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
44,758,194
Nov 1, 2024 Total Assessed

Revenue Neutral Rate	94.874
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Theresa Dasenbrock, CPA, CFE
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
theresad@lhd.com

Attest: 8/8 2024
County Clerk

Governing Body

Lane County

2025

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	2025 Proposed Budget: Amount of 2024 Ad Valorem Tax	2025 Proposed Budget: November 1st Valuation	2025 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Rural Fire District	19-3601	19	140,000	127,264		
TOTALS		xxxxxx	140,000	127,264		

Attest: _____, 2024

_____
County Clerk

Lane County 2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,703,065	81,290	1,641	15,092	5,112	707
Debt Service						
Public Works	1,171,310	55,907	1,128	10,379	3,516	486
Ambulance	246,872	11,783	238	2,188	741	102
County Health	41,234	1,968	40	365	124	17
Hospital	291,189	13,899	281	2,580	874	121
Library	77,688	3,708	75	688	233	32
Noxious Weed	105,305	5,026	101	933	316	44
Law Enforcement	446,724	21,322	430	3,959	1,341	185
County Attorney	82,572	3,941	80	732	248	34
Emergency Management	64,736	3,090	62	574	194	27
TOTAL	4,230,695	201,934	4,076	37,490	12,699	1,755

County Treas Motor Vehicle Estimate 201,934

County Treas Recreational Vehicle Estimate 4,076

County Treas 16/20M Vehicle Estimate 37,490

County Treas Commercial Vehicle Tax Estimate 12,699

County Treas Watercraft Tax Estimate 1,755

Motor Vehicle Factor 0.04773

Recreational Vehicle Factor 0.00096

16/20M Vehicle Factor 0.00886

Commercial Vehicle Factor 0.00300

Watercraft Factor 0.00041

Lane County

2025

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
General	Capital Improvement Reserve	338,231	-	-	19-120
General	Equipment Reserve	411,000	-	-	19-119
Ambulance	Ambulance Equipment Reserve	45,000	-	-	12-110d
Motor Vehicle Operating	General	15,466	-	-	8-145
Noxious Weed	Noxious Weed Capital Outlay	21,500	-	-	2-1318
Public Works	Special Machinery	320,000	112,600	253,300	68-141g
Public Works	Special Road and Bridge	125,000	125,000	-	68-590
Sheriff	Sheriff Equipment Reserve	15,000	-	-	19-119
Worthless Check	General	258	-	-	
Rural Fire District	Rural Fire District Equipment	50,000	-	-	19-3601
	Total	1,341,455	237,600	253,300	
	Adjustments*		0	0	
	Adjusted Totals	1,341,455	237,600	253,300	

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

Lane County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

Lane County 2025

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
T Equipment	8/7/2023	36	4.09	79,785	75,348	28,209	28,209
				Totals	**75,348**	**28,209**	**28,209**

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

Lane County 2025

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	1,467,130	1,060,205	516,739
Receipts:			
Ad Valorem Tax	1,631,382	1,703,065	xxxxxxxxxxxxxxx
Delinquent Tax	62,807		
Motor Vehicle Tax	123,541	70,213	81,290
Recreational Vehicle Tax		1,361	1,641
16/20M Vehicle Tax		16,064	15,092
Commercial Vehicle Tax		4,341	5,112
Watercraft Tax		449	707
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	27,191	20,000	20,000
Local Alcoholic Liquor	6,860	7,965	7,157
Compensating Use Tax			
Local Sales Tax			
Interest and Fees on Delinquent Taxes	49,384		
State and Federal Aid	1,031		
Mini Bus Collections	1,480	4,000	4,000
Officers' Fees	39,094	22,000	22,000
Permits and Fees	60		
Royalties			
Fairgrounds Rent	38,030		
Farm Income	26,214	4,800	4,800
Transfer from Motor Vehicle Operating	15,466		
Transfer from Worthless Check	258		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	49,253		
Neighborhood Revitalization Rebate			0
Miscellaneous	96,448		
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,168,499	1,854,258	161,799
Resources Available:	3,635,629	2,914,463	678,538

Lane County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,635,629	2,914,463	678,538
Expenditures:			
General Administration	350,703	470,000	495,000
County Commission	51,490	59,500	61,000
County Clerk	98,656	103,000	100,000
County Treasurer	83,320	96,000	99,000
Register of Deeds	53,659	65,000	64,000
Appraisal	111,417	121,957	123,901
Election	16,096	26,000	20,700
Fair	66,799	47,000	47,000
Airport	1,894	20,000	30,000
Transportation bus	29,575	28,000	30,000
Employee benefits	726,325	1,032,500	1,032,500
Other Agencies	7,500	7,500	12,500
Other Agencies	62,500	167,500	67,500
Other Agencies	63,764	49,132	45,597
Other Agencies	19,570	6,700	5,000
Public Safety	4,331	20,000	20,000
District Court	44,472	41,935	41,935
Health and sanitation	34,122	36,000	36,000
Transfers Out	749,231	0	0
Other	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,575,424	2,397,724	2,331,633
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,575,424**	**2,397,724**	**2,331,633**
Unencumbered Cash Balance Dec 31	1,060,205	516,739	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,956,797	2,861,218	2,331,633
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,331,633
		Tax Required	1,653,095
	Delinquent Comp Rate:	2.0%	33,062
		Amount of 2024 Ad Valorem Tax	1,686,157

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Salaries	19,631	30,000	30,000
Contractual	313,800	400,000	440,000
Commodities	12,103	40,000	25,000
Capital Outlay	5,169		
Total	350,703	470,000	495,000
County Commission			
Salaries	36,000	38,500	36,000
Contractual	12,219	18,000	15,000
Commodities	3,271	3,000	10,000
Capital Outlay			
Total	51,490	59,500	61,000
County Clerk			
Salaries	89,462	94,000	90,000
Contractual	5,860	5,000	6,000
Commodities	3,334	4,000	4,000
Capital Outlay			
Total	98,656	103,000	100,000
County Treasurer			
Salaries	70,927	80,000	83,000
Contractual	11,124	14,000	14,000
Commodities	1,269	2,000	2,000
Capital Outlay			
Total	83,320	96,000	99,000
Register of Deeds			
Salaries	50,549	57,000	57,000
Contractual	1,772	4,000	3,000
Commodities	1,338	4,000	4,000
Capital Outlay			
Total	53,659	65,000	64,000
Appraisal			
Salaries	93,943	108,157	111,401
Contractual	14,610	11,000	10,000
Commodities	2,723	2,800	2,500
Capital Outlay	141		
Total	111,417	121,957	123,901
Election			
Salaries	4,252	5,000	5,000
Contractual	10,353	17,000	12,700
Commodities	1,491	4,000	3,000
Capital Outlay			
Total	16,096	26,000	20,700
Fair			
Salaries			
Contractual	62,936	40,000	40,000
Commodities	3,863	7,000	7,000
Capital Outlay			
Total	66,799	47,000	47,000
Total - Page 6b	**832,140**	**988,457**	**1,010,601**

Lane County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Airport			
Salaries			
Contractual	1,875	15,000	30,000
Commodities	19	5,000	
Capital Outlay			
Total	1,894	20,000	30,000
Transportation bus			
Salaries	17,883	18,000	20,000
Contractual	5,672	4,000	4,000
Commodities	6,020	6,000	6,000
Capital Outlay			
Total	29,575	28,000	30,000
Employee benefits			
KPERS	151,709	182,500	182,500
Health Insurance	416,619	600,000	600,000
Unemployment	-	15,000	15,000
FICA	140,258	165,000	165,000
Workers Compensation	17,739	70,000	70,000
Total	726,325	1,032,500	1,032,500
Other Agencies			
Chamber of Commerce	2,500	2,500	2,500
City on a Hill	5,000	5,000	10,000
Total	7,500	7,500	12,500
Other Agencies			
Conservation District	25,000	25,000	25,000
Economic Development	12,500	12,500	12,500
Economic Development Incentives	0	100,000	0
Historical Society	25,000	30,000	30,000
Total	62,500	167,500	67,500
Other Agencies			
Joy Center / Senior Citizens Fdn.	50,064	48,532	44,597
Rodeo	13,200		
Southwest KS Agency on Aging	500	600	1,000
Total	63,764	49,132	45,597
Other Agencies			
Silver Haired Legislature	100	100	
Western KS Child Advocacy Center	6,500	4,000	5,000
Other	12,970	2,600	
Total	19,570	6,700	5,000
Public Safety			
Sheriff inmate medical	4,331	20,000	20,000
Total	4,331	20,000	20,000
Total - Page 6c	**915,459**	**1,331,332**	**1,243,097**

Lane County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
District Court			
Contractual	39,444	36,735	36,735
Commodities	1,499	1,500	1,500
Capital Outlay	3,529	3,700	3,700
Total	44,472	41,935	41,935
Health and sanitation			
Coroner	8,122	15,000	15,000
Mental Health - Compass	20,000	15,000	15,000
Mental Rehabilitation - SDSI	3,000	3,000	3,000
Mental Rehabilitation - RCDC	3,000	3,000	3,000
Total	34,122	36,000	36,000
Transfers Out			
Capital Improvement Reserve	338,231		
Equipment Reserve	411,000		
Total	749,231	0	0
Other			
Health Insurance / Contingency		0	0
Contingencies		0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6d	827,825	77,935	77,935

Lane County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	832,140	988,457	1,010,601
Total - Page 6c	915,459	1,331,332	1,243,097
Total - Page 6d	827,825	77,935	77,935
Total - Page 6e	0	0	0
Total Detail Expenditures**	2,575,424	2,397,724	2,331,633

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Lane County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Works**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	204,206	143,995	134,163
Receipts:			
Ad Valorem Tax	1,068,939	1,171,310	xxxxxxxxxxxxxxxxx
Delinquent Tax	28,927		
Motor Vehicle Tax	55,462	46,137	55,907
Recreational Vehicle Tax		895	1,128
16/20M Vehicle Tax		10,556	10,379
Commercial Vehicle Tax		2,852	3,516
Watercraft Tax		295	486
Special City & County Highway	185,741	188,923	188,775
County Equalization			
Fees	19,649	20,200	7,600
Sale of County assets	17,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	12,270		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,387,988**	**1,441,168**	**267,791**
Resources Available:	**1,592,194**	**1,585,163**	**401,954**

Lane County 2025

FUND PAGE - ROAD

Adopted Budget Public Works	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,592,194	1,585,163	401,954
Expenditures:			
Personnel Services	451,212	627,000	613,000
Contractual Services	69,483	100,200	102,500
Commodities	482,504	486,200	482,200
Capital Outlay			
Transfer to Special Machinery	320,000	112,600	253,300
Transfer to Special Road & Bridge	125,000	125,000	
Contingencies			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,448,199**	**1,451,000**	**1,451,000**
Unencumbered Cash Balance Dec 31	143,995	134,163	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,451,000	1,451,000	1,451,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,451,000
		Tax Required	1,049,046
	Delinquent Comp Rate:	2.0%	20,981
		Amount of 2024 Ad Valorem Tax	1,070,027

Lane County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	40,254	45,067	23,711
Receipts:			
Ad Valorem Tax	256,280	246,872	xxxxxxxxxxxxxx
Delinquent Tax	6,297		
Motor Vehicle Tax	11,600	11,069	11,783
Recreational Vehicle Tax		215	238
16/20 M Vehicle Tax		2,533	2,188
Commercial Vehicle Tax		684	741
Watercraft Tax		71	102
Intergovernmental Revenue			
User Fees	55,275	55,000	55,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	5,337		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**334,789**	**316,444**	**70,052**
Resources Available:	**375,043**	**361,511**	**93,763**
Expenditures:			
Personnel Services	203,782	283,500	295,000
Contractual Services	25,349	27,300	24,000
Commodities	18,430	27,000	24,000
Capital Outlay	37,415		5,000
Transfer to Ambulance Equipment Reserv	45,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**329,976**	**337,800**	**348,000**
Unencumbered Cash Balance Dec 31	45,067	23,711	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	339,750	337,800	348,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	348,000
		Tax Required	254,237
	Delinquent Comp Rate:	2.0%	5,085
		Amount of 2024 Ad Valorem Tax	259,322

Adopted Budget **County Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	235,397	166,605	87,384
Receipts:			
Ad Valorem Tax	35,593	41,234	xxxxxxxxxxxxxx
Delinquent Tax	3,550		
Motor Vehicle Tax	7,912	1,504	1,968
Recreational Vehicle Tax		29	40
16/20 M Vehicle Tax		344	365
Commercial Vehicle Tax		93	124
Watercraft Tax		10	17
State and Federal Aid	67,208	32,500	41,750
Licenses and Fees	68,268	70,000	63,000
Senior Care	30,045	25,000	25,000
Miscellaneous			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**212,576**	**170,714**	**132,264**
Resources Available:	**447,973**	**337,319**	**219,648**
Expenditures:			
Personnel Services	160,072	166,585	150,680
Contractual Services	35,937	35,750	50,100
Commodities	53,035	46,600	46,350
Capital Outlay	32,324	1,000	1,000
Capital Outlay - Commissioners		0	11,420
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**281,368**	**249,935**	**259,550**
Unencumbered Cash Balance Dec 31	166,605	87,384	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	394,694	297,274	259,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	259,550
		Tax Required	39,902
	Delinquent Comp Rate:	2.0%	798
		Amount of 2024 Ad Valorem Tax	40,700

Lane County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Hospital	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	15,636
Receipts:			
Ad Valorem Tax	293,997	291,189	xxxxxxxxxxxxxxxx
Delinquent Tax	8,347	10,000	10,000
Motor Vehicle Tax	17,376	12,673	13,899
Recreational Vehicle Tax		246	281
16/20 M Vehicle Tax		2,900	2,580
Commercial Vehicle Tax		783	874
Watercraft Tax		81	121
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	319,720	317,872	27,755
Resources Available:	319,720	317,872	43,391
Expenditures:			
Contractual	319,720	302,236	295,725
Cash Reserve (2025 column)			
Miscellaneous			10,000
Does miscellaneous exceed 10% of Total			
Total Expenditures	319,720	302,236	305,725
Unencumbered Cash Balance Dec 31	0	15,636	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	314,756	312,236	305,725
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	305,725
		Tax Required	262,334
	Delinquent Comp Rate:	2.0%	5,247
		Amount of 2024 Ad Valorem Tax	267,581

Adopted Budget

Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	1,836
Receipts:			
Ad Valorem Tax	71,920	77,688	xxxxxxxxxxxxxxxx
Delinquent Tax	2,212	1,000	1,000
Motor Vehicle Tax	4,508	3,099	3,708
Recreational Vehicle Tax		60	75
16/20 M Vehicle Tax		709	688
Commercial Vehicle Tax		192	233
Watercraft Tax		20	32
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	78,640	82,768	5,736
Resources Available:	78,640	82,768	7,572
Expenditures:			
Contractual Services	78,640	80,932	80,883
Cash Reserve (2025 column)			
Miscellaneous		0	1,000
Does miscellaneous exceed 10% of Total			
Total Expenditures	78,640	80,932	81,883
Unencumbered Cash Balance Dec 31	0	1,836	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	76,400	81,932	81,883
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	81,883
		Tax Required	74,311
	Delinquent Comp Rate:	2.0%	1,486
		Amount of 2024 Ad Valorem Tax	75,797

Lane County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,786	24,329	13,967
Receipts:			
Ad Valorem Tax	93,717	105,305	xxxxxxxxxxxxxxx
Delinquent Tax	1,255		
Motor Vehicle Tax	2,758	4,051	5,026
Recreational Vehicle Tax		79	101
16/20 M Vehicle Tax		927	933
Commercial Vehicle Tax		250	316
Watercraft Tax		26	44
Sales	203,530		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**301,260**	**110,638**	**6,420**
Resources Available:	**328,046**	**134,967**	**20,387**
Expenditures:			
Personnel	43,315	51,000	52,500
Contractual	6,141	5,000	5,000
Commodities	232,761	50,000	55,000
Capital Outlay	0	15,000	
Transfer to Noxious Weed Capital Outlay	21,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**303,717**	**121,000**	**112,500**
Unencumbered Cash Balance Dec 31	24,329	13,967	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	314,737	121,000	112,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	112,500
		Tax Required	92,113
	Delinquent Comp Rate:	2.0%	1,842
		Amount of 2024 Ad Valorem Tax	93,955

Adopted Budget **Law Enforcement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,327	30,618	26,484
Receipts:			
Ad Valorem Tax	427,448	446,724	xxxxxxxxxxxxxxx
Delinquent Tax	10,361		
Motor Vehicle Tax	23,897	18,423	21,322
Recreational Vehicle Tax		357	430
16/20 M Vehicle Tax		4,215	3,959
Commercial Vehicle Tax		1,139	1,341
Watercraft Tax		118	185
Officers' Fees	1,071		
Contract Law	148,500	148,500	148,500
State and Federal Aid			
Transfer in			
Interest on Idle Funds			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	4,824		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**616,101**	**619,476**	**175,737**
Resources Available:	**632,428**	**650,094**	**202,221**
Expenditures:			
Personnel	448,050	475,860	375,000
Contractual	59,609	90,000	65,700
Commodities	79,151	57,750	65,000
Capital Outlay			
Transfer to Equipment Reserve			
Transfer to Sheriff Equipment Reserve	15,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**601,810**	**623,610**	**505,700**
Unencumbered Cash Balance Dec 31	30,618	26,484	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	609,750	623,610	505,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	505,700
		Tax Required	303,479
	Delinquent Comp Rate:	2.0%	6,070
		Amount of 2024 Ad Valorem Tax	309,549

Lane County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Attorney**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,711	8,075	6,631
Receipts:			
Ad Valorem Tax	79,059	82,572	xxxxxxxxxxxxxxx
Delinquent Tax	2,446		
Motor Vehicle Tax	5,000	3,406	3,941
Recreational Vehicle Tax		66	80
16/20 M Vehicle Tax		779	732
Commercial Vehicle Tax		211	248
Watercraft Tax		22	34
Diversion Fees		3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	3,012		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**89,517**	**90,056**	**8,035**
Resources Available:	**96,228**	**98,131**	**14,666**
Expenditures:			
County Attorney Salary	71,519	79,000	45,000
Contractual Services	16,351	8,500	8,500
Commodities	233	1,000	1,000
Diversion	50	3,000	3,000
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**88,153**	**91,500**	**57,500**
Unencumbered Cash Balance Dec 31	8,075	6,631	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	91,388	91,500	57,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,500
		Tax Required	42,834
	Delinquent Comp Rate:	2.0%	857
		Amount of 2024 Ad Valorem Tax	43,691

Adopted Budget **Emergency Management**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,824	12,358	5,441
Receipts:			
Ad Valorem Tax	61,019	64,736	xxxxxxxxxxxxxxx
Delinquent Tax	1,559		
Motor Vehicle Tax	2,808	2,632	3,090
Recreational Vehicle Tax		51	62
16/20 M Vehicle Tax		602	574
Commercial Vehicle Tax		163	194
Watercraft Tax		17	27
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,915		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**67,301**	**68,201**	**3,947**
Resources Available:	**83,125**	**80,559**	**9,388**
Expenditures:			
Personnel Services	51,863	52,118	53,678
Contractual Services	12,495	13,000	13,000
Commodities	4,264	6,000	7,000
Capital Outlay	2,145	4,000	4,000
Transfer to Equipment Reserve			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**70,767**	**75,118**	**77,678**
Unencumbered Cash Balance Dec 31	12,358	5,441	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	72,600	75,118	77,678
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	77,678
		Tax Required	68,290
	Delinquent Comp Rate:	2.0%	1,366
		Amount of 2024 Ad Valorem Tax	69,656

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Lane County 911**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	65,054	61,378	56,487
Receipts:			
911 Collections	60,357	59,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,357**	**59,000**	**70,000**
Resources Available:	**125,411**	**120,378**	**126,487**
Expenditures:			
Contractual Services	64,033	63,891	40,000
Commodities			
Capital Outlay		0	86,487
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**64,033**	**63,891**	**126,487**
Unencumbered Cash Balance Dec 31	61,378	56,487	0
2023/2024/2025 Budget Authority Amoun	137,062	119,163	126,487

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 miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Drug and Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,687	4,633	4,633
Receipts:			
Intergovernmental Revenue			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**5,687**	**4,633**	**4,633**
Expenditures:			
Contractual Services		0	4,633
Commodities	1,054		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,054**	**0**	**4,633**
Unencumbered Cash Balance Dec 31	4,633	4,633	0
2023/2024/2025 Budget Authority Amoun	6,804	5,687	4,633

Adopted Budget

Special Road and Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,461,899	1,499,413	1,624,413
Receipts:			
Transfers from Public Works	125,000	125,000	0
Transfers from General			
State and Federal Aid	29,805		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**154,805**	**125,000**	**0**
Resources Available:	**1,616,704**	**1,624,413**	**1,624,413**
Expenditures:			
Contractual Services	117,291	0	1,624,413
Commodities			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**117,291**	**0**	**1,624,413**
Unencumbered Cash Balance Dec 31	1,499,413	1,624,413	0
2023/2024/2025 Budget Authority Amoun	1,572,739	1,711,899	1,624,413

Lane County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Ambulance Donations		Concealed Weapons/Special Law Enforcement		Drug Forfeiture		Equipment Reserve		Motor Vehicle Operating		
Unencumbered Cash Balance Jan 1	8,867	Unencumbered Cash Balance Jan 1	13,796	Unencumbered Cash Balance Jan 1	450	Unencumbered Cash Balance Jan 1	1,897,324	Unencumbered Cash Balance Jan 1	6,875	Total 1,927,312
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	5,677	Licenses and Fees	2,762			Transfer from General	411,000	Licenses and fees	20,848	
						Reimbursements	60,928			
Total Receipts	5,677	Total Receipts	2,762	Total Receipts	0	Total Receipts	471,928	Total Receipts	20,848	501,215
Resources Available:	14,544	Resources Available:	16,558	Resources Available:	450	Resources Available:	2,369,252	Resources Available:	27,723	2,428,527
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,838	Commodities	1,920			Capital Outlay	113,728	Personnel Services	3,697	
								Commodities	58	
								Transfer to General	15,466	
Total Expenditures	2,838	Total Expenditures	1,920	Total Expenditures	0	Total Expenditures	113,728	Total Expenditures	19,221	137,707
Cash Balance Dec 31	11,706	Cash Balance Dec 31	14,638	Cash Balance Dec 31	450	Cash Balance Dec 31	2,255,524	Cash Balance Dec 31	8,502	2,290,820 **
										2,290,820 **

**Note: These two block figures should agree.

Lane County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Oil & Gas Valuation Depletion		(2) Fund Name: Prosecuting Attorneys' Training		(3) Fund Name: County Clerk's Technology		(4) Fund Name: Register of Deeds' Technology		(5) Fund Name: County Treasurer's Technology		
Unencumbered Cash Balance Jan 1	1,410,118	Unencumbered Cash Balance Jan 1	84	Unencumbered Cash Balance Jan 1	10,607	Unencumbered Cash Balance Jan 1	49,381	Unencumbered Cash Balance Jan 1	4,808	Total 1,474,998
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money and Property	36,973	Licenses and Fees	172	Fees	961	Fees	3,828	Fees	961	
						Use of Money and Property	201			
Total Receipts	36,973	Total Receipts	172	Total Receipts	961	Total Receipts	4,029	Total Receipts	961	43,096
Resources Available:	1,447,091	Resources Available:	256	Resources Available:	11,568	Resources Available:	53,410	Resources Available:	5,769	1,518,094
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	20,000	Commodities	136			Capital Outlay	20,025			
Total Expenditures	20,000	Total Expenditures	136	Total Expenditures	0	Total Expenditures	20,025	Total Expenditures	0	40,161
Cash Balance Dec 31	1,427,091	Cash Balance Dec 31	120	Cash Balance Dec 31	11,568	Cash Balance Dec 31	33,385	Cash Balance Dec 31	5,769	1,477,933 **
										1,477,933 **

**Note: These two block figures should agree.

Lane County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rural Fire District Donations		Rural Fire District Equipment		Special Machinery		Western Pyramid Public Health Region		Worthless Check		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,576	Cash Balance Jan 1	85,202	Cash Balance Jan 1	1,062,593	Cash Balance Jan 1	-14,574	Cash Balance Jan 1	258	1,141,055
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	2,975	Transfers from Rural Fire	50,000	Transfer from Public Works	320,000	Intergovernmental Revenue	60,448			
		Sale of District Assets	7,505							
Total Receipts	2,975	Total Receipts	57,505	Total Receipts	320,000	Total Receipts	60,448	Total Receipts	0	440,928
Resources Available:	10,551	Resources Available:	142,707	Resources Available:	1,382,593	Resources Available:	45,874	Resources Available:	258	1,581,983
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	1,773	Capital Outlay	57,680	Capital Outlay	356,336	Contractual Services	38,646	Transfer to General	258	
						Commodities	840			
Total Expenditures	1,773	Total Expenditures	57,680	Total Expenditures	356,336	Total Expenditures	39,486	Total Expenditures	258	455,533
Cash Balance Dec 31	- 8,778	Cash Balance Dec 31	85,027	Cash Balance Dec 31	1,026,257	Cash Balance Dec 31	6,388	Cash Balance Dec 31	0	1,126,450 **
										1,126,450 **

**Note: These two block figures should agree.

Lane County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Ambulance Equipment Reserve		(2) Fund Name: Community Outreach Donations		(3) Fund Name: Sheriff Asset Forfeiture		(4) Fund Name: Sheriff Equipment Reserve		(5) Fund Name: Lynn Schriock Legacy		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	150,793	Cash Balance Jan 1	1,200	Cash Balance Jan 1	2,600	Cash Balance Jan 1	14,764	Cash Balance Jan 1	13,212	182,569
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers from Ambulance	45,000	Donations	550			Donations	0	Lease Income	52,364	
Other	8,000					Sale of County Assets	65,690			
						Transfer from Sheriff	15,000			
Total Receipts	53,000	Total Receipts	550	Total Receipts	0	Total Receipts	80,690	Total Receipts	52,364	186,604
Resources Available:	203,793	Resources Available:	1,750	Resources Available:	2,600	Resources Available:	95,454	Resources Available:	65,576	369,173
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	25,436	Commodities	968	Capital Outlay	2,077	Capital Outlay	83,046	Lease Ground Expense	49,287	
Total Expenditures	25,436	Total Expenditures	968	Total Expenditures	2,077	Total Expenditures	83,046	Total Expenditures	49,287	160,814
Cash Balance Dec 31	178,357	Cash Balance Dec 31	782	Cash Balance Dec 31	523	Cash Balance Dec 31	12,408	Cash Balance Dec 31	16,289	208,359 **
										208,359 **

**Note: These two block figures should agree.

Lane County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
American Rescue Plan Act (ARPA)		Capital Improvement Reserve		Noxious Weed Capital Outlay						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	119,996	Cash Balance Jan 1	3,350,141	Cash Balance Jan 1	48,418	Cash Balance Jan 1		Cash Balance Jan 1		3,518,555
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of money and property	76	Use of money and property	19,757	Transfer from Noxious Weed	21,500					
		Transfer from General	338,231							
Total Receipts	76	Total Receipts	357,988	Total Receipts	21,500	Total Receipts	0	Total Receipts	0	379,564
Resources Available:	120,072	Resources Available:	3,708,129	Resources Available:	69,918	Resources Available:	0	Resources Available:	0	3,898,119
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual services	120,072	Contractual services	2,287							
		Commodities	2,564							
		Capital outlay	42,073							
Total Expenditures	120,072	Total Expenditures	46,924	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	166,996
Cash Balance Dec 31	0	Cash Balance Dec 31	3,661,205	Cash Balance Dec 31	69,918	Cash Balance Dec 31	0	Cash Balance Dec 31	0	3,731,123 **
										3,731,123 **

**Note: These two block figures should agree.

Lane County Rural Fire District
Lane County

2025

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	24,156	19,501	9,493
Receipts:			
Ad Valorem Tax	125,165	127,429	xxxxxxxxxxxxxxxx
Delinquent Tax	2,804		
Motor Vehicle Tax	3,949	3,339	3,905
Recreational Vehicle Tax		62	71
16/20 M Vehicle Tax		867	1,208
Commercial Vehicle Tax		266	321
Watercraft Tax		29	37
Other	123		
Intergovernmental			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**132,041**	**131,992**	**5,542**
Resources Available:	**156,197**	**151,493**	**15,035**
Expenditures:			
Personnel Services	30,219	35,000	35,000
Contractual Services	22,538	30,000	30,000
Commodities	33,121	35,000	35,000
Capital Outlay	818	42,000	40,000
Transfer to Rural Fire District Equip Reser	50,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**136,696**	**142,000**	**140,000**
Unencumbered Cash Balance Dec 31	19,501	9,493	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	142,000	142,000	140,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	140,000
		Tax Required	124,965
	Delinquent Comp Rate:	1.8%	2,299
		Amount of 2024 Ad Valorem Tax	127,264

Lane County 2025

NOTICE OF BUDGET HEARING

The governing body of
Lane County
will meet on August 5, 2024, at 9:00 AM at Lane County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Lane County Courthouse 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 for 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	2,575,424	33.076	2,397,724	35.051	2,331,633	1,686,157	37.809
Public Works	1,448,199	21.734	1,451,000	24.107	1,451,000	1,070,027	23.993
Ambulance	329,976	5.215	337,800	5.081	348,000	259,322	5.815
County Health	281,368	0.709	249,935	0.849	259,550	40,700	0.913
Hospital	319,720	5.970	302,236	6.000	305,725	267,581	6.000
Library	78,640	1.460	80,932	1.599	81,883	75,797	1.700
Noxious Weed	303,717	1.909	121,000	2.167	112,500	93,955	2.107
Law Enforcement	601,810	8.679	623,610	9.194	505,700	309,549	6.941
County Attorney	88,153	1.605	91,500	1.699	57,500	43,691	0.980
Emergency Management	70,767	1.240	75,118	1.332	77,678	69,656	1.562
Lane County 911	64,033		63,891		126,487		
Special Drug and Alcoho	1,054				4,633		
Special Road and Bridge	117,291				1,624,413		
Non-Budgeted Funds-A	137,707						
Non-Budgeted Funds-B	40,161						
Non-Budgeted Funds-C	455,533						
Non-Budgeted Funds-D	160,814						
Non-Budgeted Funds-E	166,996						
Totals	7,241,363	81.597	5,794,746	87.079	7,286,702	3,916,435	87.820
						Revenue Neutral Rate **	*94.874*
Less: Transfers	1,341,455		237,600		253,300		
Net Expenditure	5,899,908		5,557,146		7,033,402		
Total Tax Levied	4,105,389		4,230,695		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	50,229,070		48,588,807		44,596,833		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	75,348
Total	0	0	75,348

*Tax rates are expressed in mills

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
OTHER DISRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
Rural Fire District	136,696	3.007	142,000	2.876	140,000	127,264	3.357
*Revenue Neutral Rate**							*3.361*
Total Tax Levied	127,675		127,429		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	44,307,878		42,372,242		37,907,245		

Stephanie Terhune
County Clerk

LEGAL

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State of Kansas
County

Lane County

2025

NOTICE OF BUDGET HEARING

The governing body of

Lane County

will meet on August 5, 2024, at 9:00 AM at Lane County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Lane County Courthouse 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 for 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	2,575,424	33.076	2,397,724	35.051	2,331,633	1,686,157	37.809
Public Works	1,448,199	21.734	1,451,000	24.107	1,451,000	1,070,027	23.993
Ambulance	329,976	5.215	337,800	5.081	348,000	259,322	5.815
County Health	281,368	0.709	249,935	0.849	259,550	40,700	0.913
Hospital	319,720	5.970	302,236	6.000	305,725	267,581	6.000
Library	78,640	1.460	80,932	1.599	86,620	80,629	1.808
Noxious Weed	303,717	1.909	121,000	2.167	112,500	93,955	2.107
Law Enforcement	601,810	8.679	623,610	9.194	505,700	309,549	6.941
County Attorney	88,153	1.605	91,500	1.699	57,500	43,691	0.980
Emergency Management	70,767	1.240	75,118	1.332	77,678	69,656	1.562
Lane County 911	64,033		63,891		126,487		
Special Drug and Alcoho	1,054				4,633		
Special Road and Bridge	117,291				1,624,413		
Non-Budgeted Funds-A	137,707						
Non-Budgeted Funds-B	40,161						
Non-Budgeted Funds-C	455,533						
Non-Budgeted Funds-D	160,814						
Non-Budgeted Funds-E	166,996						
Totals	7,241,363	81.597	5,794,746	87.079	7,291,439	3,921,267	87.928
						Revenue Neutral Rate **	94.874
Less: Transfers	1,341,455		237,600		253,300		
Net Expenditure	5,899,908		5,557,146		7,038,139		
Total Tax Levied	4,105,389		4,230,695		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	50,229,070		48,588,807		44,596,833		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	75,348
Total	0	0	75,348

*Tax rates are expressed in mills

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
OTHER DISTRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
Rural Fire District	136,696	3.007	142,000	2.876	140,000	127,264	3.357
*Revenue Neutral Rate**							3.361
Total Tax Levied	127,675		127,429		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	44,307,878		42,372,242		37,907,245		

Stephanie Terbune

County Clerk