State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County Fire District #5

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	19-3610	5	76,600	69,968	3.977
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	76,600	69,968	3.977
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

69,978

COFFEY - 1,422,497
LYON - 16,173,240
17,595,737

County Clerk's Use Only
17,595,737
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 3.819
Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: _____, 2024

County Clerk

Governing Body

Lyon County Fire District #5
Lyon County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	67,200	5,413	132	434	258	58
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,200	5,413	132	434	258	58

County Treas Motor Vehicle Estimate 5,413

County Treas Recreational Vehicle Estimate 132

County Treas 16/20M Vehicle Estimate 434

County Treas Commercial Vehicle Tax Estimate 258

County Treas Watercraft Tax Estimate 58

MVT Factor 0.08055

RVT Factor 0.00196

16/20M Factor 0.00646

Comm Veh Facto 0.00384

Watercraft Factor 0.00086

State of Kansas
Special District

2025

Lyon County Fire District #5
Lyon County

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	Building/Equip. Reserve	37,000	39,500	35,000	K.S.A.19-3612c
	Totals	37,000	39,500	35,000	
	Adjustments*				
	Adjusted Totals	37,000	39,500	35,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fu

Lyon County Fire District #5
Lyon County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	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.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
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, 2024	Payments Due 2024	Payments Due 2025
NONE							
			Total	0	0	0	0

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

Lyon County Fire District #5
Lyon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,029	6,311	893
Receipts:			
Ad Valorem Tax	73,659	67,200	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,362	5,413
Recreational Vehicle Tax		210	132
16/20M Vehicle Tax		452	434
Commercial Vehicle Tax		200	258
Watercraft Tax		53	58
In Lieu of Taxes			
Refunds			
Interest on Idle Funds	204	205	205
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**73,863**	**73,682**	**6,500**
Resources Available:	**83,892**	**79,993**	**7,393**
Expenditures:			
Maintenance			
Equipment	2,193	2,200	2,200
Insurance	11,738	12,000	13,000
Building	986	1,000	1,000
Office Expense	5,068	2,500	2,500
Fuel	2,882	3,000	3,500
Utilities	6,478	7,000	7,500
Repairs	8,995	10,000	10,000
Firemen	1,134	1,200	1,200
Radios	488		
Supplies	619	700	700
Transfer to:			
Building/Equipment Reserves	37,000	39,500	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**77,581**	**79,100**	**76,600**
Unencumbered Cash Balance Dec 31	6,311	893	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	78,050	79,200	76,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,600
		Tax Required	69,207
	Delinquent Comp Rate:	1.1%	761
		Amount of 2024 Ad Valorem Tax	69,968

Lyon County Fire District #5

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

	(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	Building/Equipment Res		**Donations**			0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	39,029	Cash Balance Jan 1	9,581	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		48,610
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	84	Haunted House	1,276							
Sale of Equipment	28,775	Insurance Report								
Grant		Interest Income	17							
Transfer from:										
General	37,000									
Total Receipts	65,859	Total Receipts	1,293	Total Receipts	0	Total Receipts	0	Total Receipts	0	67,152
Resources Available:	104,888	Resources Available:	10,874	Resources Available:	0	Resources Available:	0	Resources Available:	0	115,762
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements		Donations	350							
Fire Truck		Firemen Equipment	963							
Fire Gear	38,522	Flowers								
Hose & Nozzles		Firemen Gear	222							
Radios	5,695	Training								
Repairs	8,472	FRA								
		Awards	680							
Total Expenditures	52,689	Total Expenditures	2,215	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	54,904
Cash Balance Dec 31	52,199	Cash Balance Dec 31	8,659	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	60,858 **
										60,858 **

** Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of
Lyon County Fire District #5
Lyon County

on September 18, 2024 at 5:45 PM at Neosho Rapids Fire Station, 229 North Main Street, Neosho Rapids, KS for the purpose of he answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. udget information is available at Neosho Rapids Fire Station, 229 Morth Main Street, Neosho Rapids, KS 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 2023		Current Year Estimate for 202		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	77,581	4.214	79,100	3.887	76,600	69,968	3.977
Debt Service							
Non-Budgeted Funds	54,904						
Totals	132,485	4.214	79,100	3.887	76,600	69,968	3.977
						*Revenue Neutral Rate***	*3.819*
Less: Transfers	37,000		0		0		
Net Expenditures	95,485		79,100		76,600		
Total Tax Levied	67,026		67,200		xxxxxxxxxxxxxxxx		
Assessed Valuation	15,909,270		17,289,347		17,592,637		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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*

Gil Gardner

Resolution No. 2024-01

A RESOLUTION OF THE LYON COUNTY FIRE DISTRICT #5, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lyon County Fire District #5 was calculated as 3.819 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lyon County Fire District #5 will require the levy of a property tax rate exceeding the Revenue Neutral Rate:

WHEREAS, the Governing Body held a hearing on September 18, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lyon County Fire District #5, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LYON COUNTY FIRE DISTRICT #5:

The Lyon County Fire District #5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.819 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 day of September, 2024 and SIGNED by the Governing Body.

Sign By:

Chairman Vice-Chairman Treasurer

ROLL Call Vote of the Lyon County Fire District #5
#4To Levy a property tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 18, 2024.
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Patrick Wiederholt			
Bill Besack			
Gil Gardner			
Jim Tucker			
Bill Smith			absent
Totals:			

Certified: _____
Secretary

FIRE DISTRICT #5
FIRE BOARD MEETING
September 18, 2024

Meeting called to order at 5:45 PM

Those present were Gil, Pat, Bill B. and Jim Tucker

This special meeting is in regards to Fire District #5 and Proposed Budget for 2025. As published, this a special meeting to review and approve a resolution to levy a property tax rate exceeding the revenue neutral rate.

Gil presented budget information and copy of proposed resolution.

Bill Besack moved, second by Gil Gardner to approve Resolution No. 2024-01, A resolution of the Lyon County Fire District #5, Kansas to levy a property tax rate exceeding the revenue neutral rate. After discussion the motion was approved unanimously, Gil Gardner – yes vote, Pat Wiederholt – yes vote, Bill Besack – yes vote and Jim Tucker – yes vote.

Gil Gardner moved, second by Bill B to adjourn the meeting. Approved unanimously.

Meeting adjourned at 6:00 PM.

Jim Tucker, Secretary

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
Lyon County Fire District #5
Lyon County

State of Kansas Special District

will meet on September 18, 2024 at 5:45 PM at Neosho Rapids Fire Station, 229 North Main Street, Neosho Rapids, KS 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 Neosho Rapids Fire Station, 229 North Main Street, Neosho Rapids, KS 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.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem	Proposed Estimated Tax Rate*
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Debt Service							
Non-Budgeted Funds	54,904						
Totals	132,485	4.214	79,100	3.887	76,600	69,968	3.977
						*Revenue Neutral Rate***	*3.819*
Less: Transfers	37,000		39,500		35,000		
Net Expenditures	95,485		39,600		41,600		
Total Tax Levied	67,026		67,200		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,909,270		17,289,347		17,592,637		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Gil Gardner
Treasurer

Page No. 7

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Sep. 3, 2024

Notice ID: dom9unfjYwDkurV5An71
Notice Name: Ly Co Fire Dist 5

PUBLICATION FEE: $60.95

Bettina Shank
Operations Manager

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

Signed or attested before me on this
3rd day of September, A.D. 2024.

Notary Public

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE LYON COUNTY FIRE DISTRICT #5, LYON COUNTY KANSAS HEREBY NOTIFIES THE LYON COUNTY CLERK OF THE INTENT OF EXCEED THE REVENUE NEUTRAL RATE;

__X__ YES, we intend to EXCEED the Revenue Neutral Rate and our proposed mill levy rate is 3.977. The date of our hearing is September 18, 2024 at 5:45 PM, and will be held at Neosho Rapids Fire Station, 229 North Main Street, Neosho Rapids, KS.

_____ NO, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the Lyon County Clerk on or before August 25, 2024.

(seal)

Clerk or Officer of Governing Body

----------OFFICE USE ONLY----------

If YES – was the notice turned into the County Clerk on or before **July 20**?

_____ YES _____ NO