State of Kansas
Special District
2026

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 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	102,700	90,919	4.958
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	102,700	90,919	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

90,934

Lyon - 16,869,550
Coffey - 1,471,322
18,340,872

County Clerk's Use Only
18,340,872
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.817
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: Sept. 22, 2025

County Clerk

Governing Body

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **FIRE #5**

General:

__✓__ A Certificate page signed by at least one member of the governing body.

__✓__ Verify that page numbers listed on the Certificate page are included in the budget.

__✓__ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

__✓__ Staple Proof of Publication, and published ordinance or signed resolution is attached.

__✓__ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

__✓__ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

__✓__ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

__✓__ All funds are listed.

__✓__ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

__✓__ December 31st cash balance was forwarded to January 1st.

__✓__ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

__✓__ Check that non-appropriated balances do not exceed 5% of total expenditures.

Lyon County Fire District #5
Lyon 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	69.968	5.120	202	421	181	97
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	69.968	5.120	202	421	181	97

County Treas Motor Vehicle Estimate 5.120

County Treas Recreational Vehicle Estimate 202

County Treas 16/20M Vehicle Estimate 421

County Treas Commercial Vehicle Tax Estimate 181

County Treas Watercraft Tax Estimate 97

MVT Factor 0.07318

RVT Factor 0.00289

16/20M Factor 0.00602

Comm Veh Facto 0.00259

Watercraft Facto 0.00139

State of Kansas
Special District

2026

Lyon County Fire District #5
Lyon 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
General	Building/Equipment Re	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 2025 and/or 2026 from a non-budgeted fund.

Lyon County Fire District #5
Lyon 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:										
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, 2025	Payments Due 2025	Payments Due 2026
NONE			3.25				
		86					
			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

2026

State of Kansas
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	6,311	5,994	6,887
Receipts:			
Ad Valorem Tax	73,477	69,968	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,413	5,243
Recreational Vehicle Tax		132	209
16/20M Vehicle Tax		434	431
Commercial Vehicle Tax		258	181
Watercraft Tax		58	99
In Lieu of Taxes			
Refunds	229	5	0
Interest on Idle Funds	78	75	75
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**73,784**	**76,343**	**6,238**
Resources Available:	**80,095**	**82,337**	**13,125**
Expenditures:			
Maintenance			
Equipment	5,058	7,500	7,500
Insurance	12,578	13,200	13,500
Building	1,294	4,500	2,000
Office Expense	932	750	900
Fuel	3,487	4,000	4,000
Utilities	5,976	6,000	6,000
Repairs	21,556	15,000	15,300
Firemen	1,485	1,500	1,500
Radios			
Supplies	735	1,000	1,000
Transfer to:			
Building/Equipment Reserves	21,000	22,000	51,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**74,101**	**75,450**	**102,700**
Unencumbered Cash Balance Dec 31	5,994	6,887	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	79,200	76,600	102,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,700
		Tax Required	89,575
	Delinquent Comp Rate:	1.5%	1,344
		Amount of 2025 Ad Valorem Tax	90,919

Lyon County Fire District #5 **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:		
Building/Equipment Res		**Donations**		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	52,199	Cash Balance Jan 1	8,659	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		60,858
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Equipment	4,050	Haunted House	1,998							
Grant	33,280									
Interest Income	101	Interest Income	18							
Refund	742									
Transfer from:										
General	21,000									
Total Receipts	59,173	Total Receipts	2,016	Total Receipts	0	Total Receipts	0	Total Receipts	0	61,189
Resources Available:	111,372	Resources Available:	10,675	Resources Available:	0	Resources Available:	0	Resources Available:	0	122,047
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements		Donations	280							
Fire Gear	3,595	Firemen Equipment								
Hoses & Nozzles										
Truck	75,756	Firemen Gear								
Repairs	2,040	Training								
		Awards								
Total Expenditures	81,391	Total Expenditures	280	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	81,671
Cash Balance Dec 31	29,981	Cash Balance Dec 31	10,395	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	40,376 **
										40,376 **

** 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

Lyon County Fire District #5

Lyon County

meet on September 17, 2025 at 5:45 PM at Neosho Rapids Fire Station, 229 North Main Street, Neosho Rapids, KS for the purpose of hearing 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 1883 Road 90, Hartford,KS 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	74,101	3.887	75,450	3.977	102,700	90,919	4.960
Debt Service							
Non-Budgeted Funds	81,671						
Totals	155,772	3.887	75,450	3.977	102,700	90,919	4.960
						*Revenue Neutral Rate**	*3.817*
Less: Transfers	21,000		22,000		51,000		
Net Expenditures	134,772		53,450		51,700		
Total Tax Levied	67,200		69,968		xxxxxxxxxxxxxxxxx		
Assessed Valuation	17,289,347		20,150,240		18,329,986		

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*

Gil Gardener

Desired Carryover Into 2027

Desired Carryover Amount:	$
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$6,887	2025 Ending Cash Balance (est.)
$6,238	2026 Non-AV Receipts (est.)
$89,575	2026 Ad Valorem Tax (est.)
$102,700	Total 2026 Resources Available
$77,806	Less 2024 Expenditures + 5%
$24,894	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison

4.960	2026 Estimated Fund Mill Rate
3.977	2025 Fund Mill Rate
3.817	**Revenue Neutral Rate (KSA 79-2988)**
4.960	2026 Estimated Total Mill Rate
3.977	2025 Total Mill Rate

Is a rate hearing/resolution required:

Estimated Value Of One Mill For 2026	
The estimated value of one mill would be:	$18,330.00

Want The Mill Rate The Same As For 2025?	
2025 Mill Rate Was:	3.977
2026 Tax Levy Fund Expenditures Must Be	$0
Reduced By:	-$18,021

Impact On Keeping The Same Mill Rate As For 2025	
2026 Ad Valorem Tax Revenue:	$90,919
2025 Ad Valorem Tax Revenue:	$72,898
Change in Ad Valorem Tax Revenue:	$18,021

What Mill Rate Would Be Desired?	
Revenue Neutral Rate	**3.817**
Current 2026 Estimated Mill Rate:	4.960
Desired 2026 Mill Rate:	[redacted]
2026 Ad Valorem Tax:	$0
2026 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	[redacted]

Follow procedure prescirbed by KSA 79-2988 to exceed the Revenue Neutral Rate.

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the Lyon County Fire Station #5 was calculated as 3.817 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 17, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lyon County Fire Station #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 STATION #5:

The Lyon County Fire Station #5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.817 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 17th day of September, 2025 and SIGNED by the Governing Body.

Chairman Vice-Chairman Treasurer

Attested: _____
Secretary

Roll Call Vote

A Roll Call Vote of the Lyon County Fire Station #5 To Levy a Property Tax Exceeding the Revenue Hearing to Exceed Revenue Neutral Rate held on September 17, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Bill Besack	XX		
Gil Gardener	XX		
Bill Smith	XX		
Jim Tucker	XX		
Pat Wiederholt	XX		
TOTAL	5	0	0

Certified: _____
Secretary

FIRE DISTRICT #5
FIRE BOARD MEETING
September 17, 2025

Meeting called to order at 5:45 PM

Those present were Gil, Pat, Bill Besack, Bill Smith and Jim Tucker

This special meeting is in regards to Fire District #5 and Proposed Budget for 2026. 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 Bill Smith to approve Resolution No. 2025-01, 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, Bill Smith – yes vote and Jim Tucker – yes vote.

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

Meeting adjourned at 6:00 PM.

Jim Tucker, Secretary

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the Lyon County Fire Station #5 was calculated as 3.817 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 17, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lyon County Fire Station #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 STATION #5:

The Lyon County Fire Station #5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.817 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 17th day of September, 2025 and SIGNED by the Governing Body.

Chairman, Vice-Chairman, Treasurer

Attested: _____
Secretary

Roll Call Vote

A Roll Call Vote of the Lyon County Fire Station #5 To Levy a Property Tax Exceeding the Revenue Hearing to Exceed Revenue Neutral Rate held on September 17, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Bill Besack	XX		
Gil Gardener	XX		
Bill Smith	XX		
Jim Tucker	XX		
Pat Wiederholt	XX		
TOTAL	5	0	0

Certified: _____
Secretary

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. 2, 2025

Notice ID: cpKhArTa4YyeW0CUAGKh
Notice Name: FIre Dist #5 BH

PUBLICATION FEE: $63.32

Bettina Shank
Operations Manager

VERIFICATION

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

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
2nd day of September, A.D. 2025.

Notary Public

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

State of Kansas Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Linn County Fire District #3
Linn County

will meet on September 17, 2025 at 5:45 PM at Nesoba Rapids Fire Station 229 North Main Street Nesoba 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 be levied and the revenue neutral rate.

Detailed budget information is available at 1883 Road 90, Hartford,KS 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	Proposed Estimated Tax Rate*
General	74,161	3.887	73,450	3.977	102,700	90,919	4.960
Debt Service							
Non-Budgeted Funds	81,671						
Totals	155,832	3.887	73,450	3.977	102,700	90,919	4.960
						Revenue Neutral Rate**	3.977
Less: Transfers	21,000		22,000		51,000		
Net Expenditures	134,832		51,450		51,700		
Total Tax Levied	67,290		54,963		xxxxxxxxxxxxxxx		
Assessed Valuation	17,269,147		20,159,240		18,329,916		

Outstanding Indebtedness:

Jan 1,	2023	2024	2025
GO Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Gil Gatchet
Treasurer

Page No 7

FIRE DISTRICT #5
FIRE BOARD MEETING
September 17, 2025

Meeting called to order at 5:45 PM

Those present were Gil, Pat, Bill Besack, Bill Smith and Jim Tucker

This special meeting is in regards to Fire District #5 and Proposed Budget for 2026. As published, this a special meeting to review and approve a resolution to levy a property tax rate exceeding the revenue neutral rate.

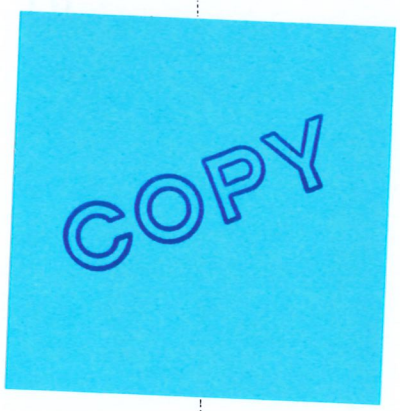
Gil presented budget information and copy of proposed resolution.

Bill Besack moved, second by Bill Smith to approve Resolution No. 2025-01, 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, Bill Smith – yes vote and Jim Tucker – yes vote.

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

Meeting adjourned at 6:00 PM.

Jim Tucker, Secretary



State of Kansas
Special District
2026

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 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	102,700	90,919	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxxx	102,700	90,919	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.817
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: _____, 2025

County Clerk

Governing Body

Lyon County Fire District #5
Lyon 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	69.968	5.120	202	421	181	97
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	69.968	5.120	202	421	181	97

County Treas Motor Vehicle Estimate 5.120

County Treas Recreational Vehicle Estimate 202

County Treas 16/20M Vehicle Estimate 421

County Treas Commercial Vehicle Tax Estimate 181

County Treas Watercraft Tax Estimate 97

MVT Factor 0.07318

RVT Factor 0.00289

16/20M Factor 0.00602

Comm Veh Facto 0.00259

Watercraft Facto 0.00139

State of Kansas
Special District

2026

Lyon County Fire District #5
Lyon 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
General	Building/Equipment Res	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 2025 and/or 2026 from a non-budgeted fund.

Lyon County Fire District #5
Lyon 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:										
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, 2025	Payments Due 2025	Payments Due 2026
NONE			3.25				
		86					
			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

2026

State of Kansas
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	6,311	5,994	6,887
Receipts:			
Ad Valorem Tax	73,477	69,968	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,413	5,243
Recreational Vehicle Tax		132	209
16/20M Vehicle Tax		434	431
Commercial Vehicle Tax		258	181
Watercraft Tax		58	99
In Lieu of Taxes			
Refunds	229	5	0
Interest on Idle Funds	78	75	75
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**73,784**	**76,343**	**6,238**
Resources Available:	**80,095**	**82,337**	**13,125**
Expenditures:			
Maintenance			
Equipment	5,058	7,500	7,500
Insurance	12,578	13,200	13,500
Building	1,294	4,500	2,000
Office Expense	932	750	900
Fuel	3,487	4,000	4,000
Utilities	5,976	6,000	6,000
Repairs	21,556	15,000	15,300
Firemen	1,485	1,500	1,500
Radios			
Supplies	735	1,000	1,000
Transfer to:			
Building/Equipment Reserves	21,000	22,000	51,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**74,101**	**75,450**	**102,700**
Unencumbered Cash Balance Dec 31	5,994	6,887	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	79,200	76,600	102,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,700
		Tax Required	89,575
	Delinquent Comp Rate:	1.5%	1,344
		Amount of 2025 Ad Valorem Tax	90,919

Lyon County Fire District #5

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:		
Building/Equipment Res		**Donations**			**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	52,199	Cash Balance Jan 1	8,659	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		60,858
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Equipment	4,050	Haunted House	1,998							
Grant	33,280									
Interest Income	101	Interest Income	18							
Refund	742									
Transfer from:										
General	21,000									
Total Receipts	59,173	Total Receipts	2,016	Total Receipts	0	Total Receipts	0	Total Receipts	0	61,189
Resources Available:	111,372	Resources Available:	10,675	Resources Available:	0	Resources Available:	0	Resources Available:	0	122,047
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements		Donations	280							
Fire Gear	3,595	Firemen Equipment								
Hoses & Nozzles										
Truck	75,756	Firemen Gear								
Repairs	2,040	Training								
		Awards								
Total Expenditures	81,391	Total Expenditures	280	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	81,671
Cash Balance Dec 31	29,981	Cash Balance Dec 31	10,395	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	40,376 **
										40,376 **

** 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

Lyon County Fire District #5

Lyon County

meet on September 17, 2025 at 5:45 PM at Neosho Rapids Fire Station, 229 North Main Street, Neosho Rapids, KS for the purpose of hearing 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 1883 Road 90, Hartford,KS 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	74,101	3.887	75,450	3.977	102,700	90,919	4.960
Debt Service							
Non-Budgeted Funds	81,671						
Totals	155,772	3.887	75,450	3.977	102,700	90,919	4.960
						*Revenue Neutral Rate**	*3.817*
Less: Transfers	21,000		22,000		51,000		
Net Expenditures	134,772		53,450		51,700		
Total Tax Levied	67,200		69,968		xxxxxxxxxxxxxxxx		
Assessed Valuation	17,289,347		20,150,240		18,329,986		

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*

Gil Gardener

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$6,887	2025 Ending Cash Balance (est.)
$6,238	2026 Non-AV Receipts (est.)
$89,575	2026 Ad Valorem Tax (est.)
$102,700	Total 2026 Resources Available
$77,806	Less 2024 Expenditures + 5%
$24,894	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison

4.960	2026 Estimated Fund Mill Rate
3.977	2025 Fund Mill Rate
3.817	**Revenue Neutral Rate (KSA 79-2988)**
4.960	2026 Estimated Total Mill Rate
3.977	2025 Total Mill Rate

Is a rate hearing/resolution required:

Estimated Value Of One Mill For 2026	
The estimated value of one mill would be:	$18,330.00

Want The Mill Rate The Same As For 2025?	
2025 Mill Rate Was:	3.977
2026 Tax Levy Fund Expenditures Must Be	$0
Reduced By:	-$18,021

Impact On Keeping The Same Mill Rate As For 2025	
2026 Ad Valorem Tax Revenue:	$90,919
2025 Ad Valorem Tax Revenue:	$72,898
Change in Ad Valorem Tax Revenue:	$18,021

What Mill Rate Would Be Desired?	
Revenue Neutral Rate	**3.817**
Current 2026 Estimated Mill Rate:	4.960
Desired 2026 Mill Rate:	10.000
2026 Ad Valorem Tax:	$0
2026 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	

Follow procedure prescirbed by KSA 79-2988 to exceed the Revenue Neutral Rate.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON COUNTY FIRE DISTRICT #5 HEREBY NOTIFIES THE LY0N COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is ~~4.960~~ 4.960. The date of our hearing is September 17, 2025 at 5:45 PM and will be held at Neosho Rapids Fire Station, 229 North Main Street, Neosho Rapids, KS.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand on ~~September 17,~~ June 18 2025.

RNR - 4.960

Clerk or Officer of Governing Body

RECEIVED
JUN 18 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Lyon County Fire District #5

Lyon County

on September 17, 2025 at 5:45 PM at Neosho Rapids Fire Station, 229 North Main Street, Neosho Rapids, KS for the purpose of hea 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 1883 Road 90, Hartford,KS 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	74,101	3.887	75,450	3.977	95,550	83,806	~~4.960~~
Debt Service							
Non-Budgeted Funds	81,671						
Totals	155,772	3.887	75,450	3.977	95,550	83,806	~~4.960~~
						*Revenue Neutral Rate***	~~3.817~~
Less: Transfers	37,000		39,500		35,000		
Net Expenditures	118,772		35,950		60,550		
Total Tax Levied	67,200		69,968		xxxxxxxxxxxxxxxxx		
Assessed Valuation	17,289,347		16,173,240		16,898,063		

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*

Gil Gardener

RECEIVED
JUN 18 2025
BY:

FIRE DISTRICT #5

Fire District

1. Estimated Assessed Valuation Information as of July 1, 2025

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	12,750,054	0	40,822
Personal Property	328,024	0	0
Oil and Gas	0	0	0
State Assessed Utilities	3,779,163	0	0
Severed Minerals	0	0	0
Total	**16,857,241**	**0**	**40,822**
New Improvements	147,599	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 328,024

3. Actual Tax Rates Levied for the 2025 Budget

Fund	Rate
FIRE DISTRICT 5 - GENERAL	3.977000
	3.977000
Revenue Neutral Rate:	3.817000

4. Final Assessed Valuation from November 1, 2024 Abstract 16,173,240

5. All Personal Property excluding Watercraft for 2024 355,339

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2024 Column (2023 Tax) Delq % for FIRE DISTRICT 5 - GENERAL Fund 1.50 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 95.30

06/12/2025
Date

Provided by
LYON COUNTY
Name of County