CERTIFICATI 2026

To the Clerk of Rice County, State of Kansas
We, the undersigned, officers of
City of Lyons
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 expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

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)
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Schedule of Transfers		3			
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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	4,429,352	1,018,705	
Debt Service	10-113	8			
Library	12-1220	8	122,538	99,584	
B&I Quivera	10-113	9	115,059		
B&I Pool	10-113	9	159,466		
B&I Gas Project	10-113	10	646,483		
B&I City Hall/Library	10-113	10	136,900		
Municipal Equipment Reserve		11	538,938	40,499	
		11			
Special Highway		12	865,930		
Special Parks & Rec		12	36,699		
Special Alcohol DUI Fund		13			
		13			
Gas Fund		14	4,365,344		
Wastewater Fund		15	1,263,533		
Water Fund		16	1,848,720		
Storm Water Fund		17	110,176		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Totals		xxxxxx	14,639,138	1,158,788	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	50.363
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com
Attest: _____, 2025

County Clerk

Governing Body

No assurance is provided.

City of Lyons 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	926,869	139,117	2,553	496	5,368	0
Debt Service						
Library	102,991	15,458	284	55	596	0
B&I Quivera						
B&I Pool						
B&I Gas Project						
B&I City Hall/Library						
Municipal Equipment Res	41,182	6,181	113	22	239	0
TOTAL	1,071,042	160,756	2,950	573	6,203	0

County Treas Motor Vehicle Estimate	160,756				
County Treas Recreational Vehicle Estimate		2,950			
County Treas 16/20M Vehicle Estimate			573		
County Treas Commercial Vehicle Tax Estimate				6,203	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.15009				
Recreational Vehicle Factor		0.00275			
16/20M Vehicle Factor			0.00053		
Commercial Vehicle Factor				0.00579	
Watercraft Factor					0.00000

No assurance is provided.

City of Lyons 2026

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 Fund	B&I Q Housing Fund	42,000	42,000	42,000	12-197
General Fund	Capital Impr. Fund	305,000	200,000	305,000	12-1,118
General Fund	Municipal Equip Res. Fund	45,000	45,000	45,000	12-1,117
General Fund	Wastewater Utility Fund	-	204,000	204,000	12-631o
Capital Impr. Fund	B&I Fund Pool	151,600	151,600	151,600	12-1,117
Capital Impr. Fund	B&I New City Hall Fund	134,300	134,300	134,300	12-197
Gas UtilityFund	Gas Line Reserve Fund	50,000	50,000	50,000	12-825D
Gas Utility Fund	B&I Gas Line Project Fund	304,000	304,000	304,000	12-825D
Wastewater Utility Fund	Sewer Line Reserve Fund	-	78,000	78,000	12-825D
Water Utility Fund	Water Line Fund	125,000	235,000	235,000	12-825D
Water Utility Fund	Water Well Fund	-	30,000	30,000	12-825D
Gas Utility Fund	General Fund	120,000	120,000	120,000	12-825D
Wastewater Utility Fund	General Fund	30,000	30,000	30,000	12-825D
Water Utility Fund	General Fund	70,000	70,000	70,000	12-825D
Special Alcohol DUI Fund	General Fund	-	514	-	Closing Fund
	Totals	1,376,900	1,694,414	1,798,900	
	Adjustments				
	Adjusted Totals	1,376,900	1,694,414	1,798,900	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.
No assurance is provided.

City of Lyons

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond Series 2007-Quivera	8/16/2007	9/1/2027	4.25	500,000	105,000	3/1	9/1	4,620	35,000	3,080	35,000
Bond Series 2020-Gas Line	3/3/2020	2/1/2035	3.15	2,380,000	2,135,000	8/1	2/1	48,380	170,000	44,309	175,000
Total G.O. Bonds					**2,240,000**			**53,000**	**205,000**	**47,389**	**210,000**
Revenue Bonds:											
Bond Series 2014-City Hall	3/26/2014	9/1/2029	2.00	1,600,000	540,000	3/1	9/1	18,450	115,000	15,000	120,000
Bond Series 2018-Pool	7/10/2018	10/1/2029	3.63	1,380,000	525,000	4/1	10/1	19,994	125,000	16,244	130,000
Total Revenue Bonds					**1,065,000**			**38,444**	**240,000**	**31,244**	**250,000**
Other:											
(Energy Crisis 2021)	3/22/2021	1/1/2031	0.25	3,000,000	1,808,046	7/1	10/1	3,478	230,202	3,773	307,800
KDHE-Water Line Project	8/1/2013	2/1/2033	2.43	4,036,053	947,096	2/1, 8/1	2/1, 8/1	19,174	101,598	17,048	104,082
Total Other					**2,755,142**			**22,652**	**331,800**	**20,821**	**411,882**
Total Indebtedness					**6,060,142**			**114,096**	**776,800**	**99,454**	**871,882**

No assurance is provided.

City of Lyons

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Elgin Street Sweeper	9/20/2021	30	1.95	262,758	129,504	48,690	84,965
Dump Truck & Hydrovac	3/2/2023	60	5.50	240,479	197,391	56,315	56,315
Excavator	5/10/2023	60	n/a	65,236	50,490	9,000	9,000
				Totals	**377,385**	**114,005**	**150,280**

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

No assurance is provided.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Lyons
Rice County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$102,991	$99,584
Delinquent Tax	$2,900	$2,900
Motor Vehicle Tax	$13,832	$15,458
Recreational Vehicle Tax	$270	$284
16/20M Vehicle Tax	$69	$55
TOTAL TAXES	$120,062	$118,281
Difference in Total Taxes:	($1,781)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$20,576,952	$21,253,783
Did Assessed Valuation Decrease?	No	
Levy Rate	4.685	4.685
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Lyons

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	395,480	478,036	903,188
Receipts:			
Ad Valorem Tax	827,035	926,869	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	50,673	37,000	37,000
Motor Vehicle Tax	139,813	124,482	139,117
Recreational Vehicle Tax	2,710	2,428	2,553
16/20M Vehicle Tax	0	623	496
Commercial Vehicle Tax	0	6,992	5,368
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	9,040	9,230	9,452
Compensating Use Tax	611,007	500,000	500,000
Local Sales Tax	430,662	300,300	300,300
Franchise Tax	170,499	175,000	175,000
Licenses	0	21,000	21,000
Highway Connecting Links	0	86,000	86,000
Grants and Donations	181,932	350,000	350,000
Jag Grant	20,904	23,000	23,000
Dog Tax	4,465	7,000	7,000
Cemetery	18,163	12,000	12,000
Vehicle Inspection Fees	11,890	7,300	7,300
Court Fees	160,309	77,825	77,825
Land Bank	2,121	1,000	1,000
Donation Park	0	900	900
Donation Cemetery	0	200	200
Refuse Services	199,773	176,000	176,000
Swimming Pool Receipts	56,883	45,000	45,000
FAA Receipts	153,306	93,750	93,750
Reimbursed Expenses	80,435	100,000	100,000
Transfer from Gas Utility Fund	120,000	120,000	120,000
Transfer from Wastewater Utility Fund	30,000	30,000	30,000
Transfer from Water Utility Fund	70,000	70,000	70,000
LHA In Lieu of Taxes	36,111	21,000	21,000
Leases & Rentals	1,286	225	225
CDBG Landlord Cost Share	73,278	85,000	85,000
Transient Guest Tax	18,045	15,000	15,000
Sale of Equipment/Land	1,106	5,000	5,000
Law Enforcement Training	16,116	0	0
Transfer from Special Alcohol DUI Fund	0	514	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	42,897	10,000	10,000
Neighborhood Revitalization Rebate	0	-5,199	-5,458
Miscellaneous	3,209	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,543,668**	**3,435,439**	**2,521,028**
Resources Available:	**3,939,148**	**3,913,475**	**3,424,216**

City of Lyons

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,939,148	3,913,475	3,424,216
Expenditures:			
ADMINISTRATION	943,067	457,030	772,083
COMPOST OPERATION	11,721	19,680	17,316
POLICE DEPARTMENT	912,571	746,078	1,027,522
ANIMAL CONTROL	4,745	15,400	20,400
MUNICIPAL COURT	55,716	69,057	60,587
FIRE DEPARTMENT	92,922	81,861	215,900
CEMETERY DEPARTMENT	223,943	186,319	318,950
PARK DEPARTMENT	238,984	185,811	375,030
POOL DEPARTMENT	111,067	115,000	169,850
STREET DEPARTMENT	358,075	557,451	608,426
AIRPORT	116,301	85,600	96,000
Subtotal detail (Should agree with detail)	3,069,112	2,519,287	3,682,064
Transfer to Capital Improvement Fund	305,000	200,000	305,000
Transfer to B&I Quivera Fund	42,000	42,000	42,000
Transfer to Municipal Equip. Reserve Fund	45,000	45,000	45,000
Transfer to Wastewater Utility Fund	0	204,000	204,000
Cash Reserve (2026 column)			151,288
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,461,112**	**3,010,287**	**4,429,352**
Unencumbered Cash Balance Dec 31	478,036	903,188	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,181,671	4,088,607	4,429,352
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,429,352
		Tax Required	1,005,136
	Delinquent Comp Rate:	1.4%	13,569
		Amount of 2025 Ad Valorem Tax	1,018,705

No assurance is provided.

City of Lyons 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
ADMINISTRATION			
Personnel Services	155,004	169,580	187,980
Contractual	280,226	60,000	398,803
Commodities	28,607	5,150	5,300
Capital Outlay	0	7,300	0
Grants/Donations	205,495	0	0
Planning and Development	324	15,000	0
Refuse Services/Office Supplies/Other	231,908	200,000	180,000
CDBG Landlord Cost Share	41,503	0	0
Total	**943,067**	**457,030**	**772,083**
COMPOST OPERATION			
Personnel Services	9,142	13,406	11,316
Contractual	0	850	6,000
Commodities	236	1,000	0
Equip. Maint., Insurance, & Motor Fuels	2,343	4,424	0
Total	**11,721**	**19,680**	**17,316**
POLICE DEPARTMENT			
Personnel Services	686,306	555,425	782,772
Contractual	138,377	10,000	244,250
Commodities	34,968	13,500	500
Capital Outlay	0	30,000	0
Other/Miscellanous/Dispatch	52,920	137,153	0
Total	**912,571**	**746,078**	**1,027,522**
ANIMAL CONTROL			
Personnel Services	2,180	0	0
Contractual	2,565	15,300	19,500
Commodities	0	100	900
Total	**4,745**	**15,400**	**20,400**
MUNICIPAL COURT			
Personnel Services	29,022	47,657	31,837
Contractual	4,482	4,150	28,750
Commodities	1,823	200	0
Utilities/Office Supplies/Training/Dues	20,389	17,050	0
Total	**55,716**	**69,057**	**60,587**
FIRE DEPARTMENT			
Personnel Services	32,818	45,579	37,600
Contractual	33,806	3,500	72,900
Commodities	18,372	7,000	5,400
Capital Outlay	7,926	4,300	100,000
Other/Miscellaneous/Utilities/Equip Mai	0	21,482	0
Total	**92,922**	**81,861**	**215,900**
CEMETERY DEPARTMENT			
Personnel Services	185,561	158,947	252,250
Contractual	22,188	2,300	63,200
Commodities	16,194	5,450	3,500
Capital Outlay	0	2,500	0
Utilities/Equip Main/Motor Fuels/Other	0	17,122	0
Total	**223,943**	**186,319**	**318,950**
PARK DEPARTMENT			
Personnel Services	177,879	129,331	225,000
Contractual	39,935	2,500	145,030
Commodities	21,170	8,000	5,000
Utilities/Equip Main/Motor Fuels/Other	0	45,980	0
Capital Outlay			0
Total	**238,984**	**185,811**	**375,030**
Page 1 - Total	**2,483,669**	**1,761,236**	**2,807,788**

City of Lyons 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
POOL DEPARTMENT			
Personnel Services	64,887	57,000	67,300
Contractual	15,419	2,000	93,550
Commodities	30,761	5,000	9,000
Concessions/Utilities/Insur/Chemicals	0	51,000	0
Total	**111,067**	**115,000**	**169,850**
STREET DEPARTMENT			
Personnel Services	148,249	241,351	201,226
Contractual	137,327	35,500	357,200
Commodities	53,727	35,500	50,000
Capital Outlay	18,772	0	0
Utilities/Equiup Main/Fuels/Chemicals	0	245,100	0
Total	**358,075**	**557,451**	**608,426**
AIRPORT			
Personnel Services	0	75,000	0
Contractual	0	600	96,000
City/County Operations	116,301	10,000	0
Total	**116,301**	**85,600**	**96,000**
Page 2 -Total	585,443	758,051	874,276
Page 1 -Total	**2,483,669**	**1,761,236**	**2,807,788**
Grand Total	**3,069,112**	**2,519,287**	**3,682,064**

(Note: Should agree with general sub-totals.)

City of Lyons 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,273	4,273	5,494
Receipts:			
Ad Valorem Tax	90,745	102,991	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,427	2,900	2,900
Motor Vehicle Tax	11,656	13,832	15,458
Recreational Vehicle Tax	226	270	284
16/20M Vehicle Tax	0	69	55
Commercial Vehicle Tax	0	777	596
Watercraft Tax	0	0	0
In Lieu of Taxes	578	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-578	-507
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**107,632**	**120,261**	**18,786**
Resources Available:	**111,905**	**124,534**	**24,280**
Expenditures:			
Appropriations	107,632	119,040	122,538
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**107,632**	**119,040**	**122,538**
Unencumbered Cash Balance Dec 31	4,273	5,494	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	115,469	119,040	122,538
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	122,538
		Tax Required	98,258
	Delinquent Comp Rate:	1.4%	1,326
		Amount of 2025 Ad Valorem Tax	99,584

No assurance is provided.

City of Lyons 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **B&I Quivera**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	91,214	97,319	73,059
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund	42,000	42,000	42,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,000**	**42,000**	**42,000**
Resources Available:	**133,214**	**139,319**	**115,059**
Expenditures:			
Interest	5,895	4,620	3,080
Commodities	0	26,640	26,640
Principal	30,000	35,000	35,000
Cash Reserve (2026 column)			50,339
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,895**	**66,260**	**115,059**
Unencumbered Cash Balance Dec 31	97,319	73,059	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	103,017	96,360	115,059
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,059
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **B&I Pool**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	2,856	7,866
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Capital Impr. Fund (Rent)	151,600	151,600	151,600
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**151,600**	**151,600**	**151,600**
Resources Available:	**151,600**	**154,456**	**159,466**
Expenditures:			
Interest	23,744	19,994	16,244
Commodities	0	1,596	1,596
Principal	125,000	125,000	130,000
Cash Reserve (2026 column)			11,626
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	148,744	146,590	159,466
Unencumbered Cash Balance Dec 31	2,856	7,866	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	175,031	177,046	159,466
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	159,466
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided.

City of Lyons 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **B&I Gas Project**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	261,142	345,364	342,483
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Gas Utility Fund	304,000	304,000	304,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**304,000**	**304,000**	**304,000**
Resources Available:	**565,142**	**649,364**	**646,483**
Expenditures:			
Interest	54,778	48,380	44,309
Commodities	0	88,501	88,501
Principal	165,000	170,000	175,000
Cash Reserve (2026 column)			338,673
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**219,778**	**306,881**	**646,483**
Unencumbered Cash Balance Dec 31	345,364	342,483	xxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	473,646	550,231	646,483
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	646,483
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **B&I City Hall/Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	2,550	2,600
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Capital Impr. Fund (Rent)	134,300	134,300	134,300
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**134,300**	**134,300**	**134,300**
Resources Available:	**134,300**	**136,850**	**136,900**
Expenditures:			
Interest	21,750	18,450	15,000
Commodities	0	800	800
Principal	110,000	115,000	120,000
Cash Reserve (2026 column)			1,100
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**131,750**	**134,250**	**136,900**
Unencumbered Cash Balance Dec 31	2,550	2,600	xxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	166,183	178,750	136,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	136,900
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided.

City of Lyons 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Municipal Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	391,840	481,538	445,804
Receipts:			
Ad Valorem Tax	36,330	41,182	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,136	1,825	1,825
Motor Vehicle Tax	5,830	5,533	6,181
Recreational Vehicle Tax	113	108	113
16/20M Vehicle Tax	0	28	22
Commercial Vehicle Tax	0	311	239
Watercraft Tax	0	0	0
In Lieu of Taxes	289	0	0
Transfer from General Fund	45,000	45,000	45,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-231	-206
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**89,698**	**93,756**	**53,174**
Resources Available:	**481,538**	**575,294**	**498,978**
Expenditures:			
Commodities	0	20,800	20,800
Capital Outlay	0	60,000	60,000
Elgin Lease Payment	0	48,690	84,965
Cash Reserve (2026 column)			373,173
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**129,490**	**538,938**
Unencumbered Cash Balance Dec 31	481,538	445,804	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	368,046	419,359	538,938
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	538,938
		Tax Required	39,960
	Delinquent Comp Rate:	1.4%	539
		Amount of 2025 Ad Valorem Tax	40,499

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided.

City of Lyons 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	443,035	570,630	585,780
Receipts:			
State of Kansas Gas Tax	96,109	95,150	95,150
County Transfers Gas	0	0	0
Grants/Donations	85,754	185,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**181,863**	**280,150**	**280,150**
Resources Available:	**624,898**	**850,780**	**865,930**
Expenditures:			
Contractual	47,568	200,000	200,000
Commodities	6,700	65,000	65,000
Cash Reserve (2026 column)			600,930
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**54,268**	**265,000**	**865,930**
Unencumbered Cash Balance Dec 31	570,630	585,780	0
2024/2025/2026 Budget Authority Amount:	299,303	710,365	865,930

Adopted Budget

Special Parks & Rec	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,868	32,908	26,699
Receipts:			
Liquor Tax/Private Clubs	9,040	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,040**	**10,000**	**10,000**
Resources Available:	**32,908**	**42,908**	**36,699**
Expenditures:			
Contractual	0	1,209	1,209
Capital Outlay	0	15,000	15,000
Cash Reserve (2026 column)			20,490
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**16,209**	**36,699**
Unencumbered Cash Balance Dec 31	32,908	26,699	0
2024/2025/2026 Budget Authority Amount:	33,940	16,209	36,699

No assurance is provided.

City of Lyons 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol DUI Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	514	514	0
Receipts:			
None			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**514**	**514**	**0**
Expenditures:			
Transfer to General Fund - Closing Fund	0	514	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**514**	**0**
Unencumbered Cash Balance Dec 31	514	0	0
2024/2025/2026 Budget Authority Amount:	0	514	0

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Lyons

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	426,285	445,368	295,364
Receipts:			
Charges for Services	2,131,100	3,000,000	3,000,000
High Volume Sales	0	1,000,000	1,000,000
Bad Debt Recovery	1,931	56,000	56,000
Meter Connect Fees	10,900	13,000	13,000
Federal Aid	0	130	130
Reimbursed Expenses	168	0	0
Interest on Idle Funds			
Miscellaneous	2,102	850	850
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,146,201**	**4,069,980**	**4,069,980**
Resources Available:	**2,572,486**	**4,515,348**	**4,365,344**
Expenditures:			
Purchases of Gas	778,798	2,000,000	2,000,000
High Volume Expense	76,027	1,000,000	500,000
Personal Services	281,639	200,000	387,083
Contractual Services	184,314	240,000	2,399,263
Commodities	20,160	40,000	10,000
Capital Outlay	0	32,304	0
Interest	58,443	3,478	3,773
Principal	214,828	230,202	307,800
Transfer to General (Franchise) Fund	120,000	120,000	120,000
Transfer to B&I Gas Project Fund	304,000	304,000	304,000
Transfer to Gas Line Replace Reserve Fund	50,000	50,000	50,000
Sales & Comp Use Tax	38,909	0	0
Cash Reserve (2026 column)			(1,716,575)
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,127,118**	**4,219,984**	**4,365,344**
Unencumbered Cash Balance Dec 31	445,368	295,364	0
2024/2025/2026 Budget Authority Amount:	5,240,573	4,537,398	4,365,344

No assurance is provided.

City of Lyons 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,054	91,491	311,512
Receipts:			
Sewer Service Charge	521,838	745,721	745,721
Sale of Equipment	0	1,100	1,100
Reimbursed Expenses	175	1,200	1,200
Transfer from General Fund	0	204,000	204,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**522,013**	**952,021**	**952,021**
Resources Available:	**561,067**	**1,043,512**	**1,263,533**
Expenditures:			
Personal Services	253,108	215,000	390,719
Contractual Services	107,006	115,000	337,300
Commodities	60,690	90,000	30,000
Capital Outlay	18,772	204,000	0
Transfer to General Fund	30,000	30,000	30,000
Transfer to Sewer Line Replace Fund	0	78,000	78,000
Cash Reserve (2026 column)			397,514
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**469,576**	**732,000**	**1,263,533**
Unencumbered Cash Balance Dec 31	91,491	311,512	0
2024/2025/2026 Budget Authority Amount:	1,000,000	1,025,551	1,263,533

No assurance is provided.

City of Lyons 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	352,235	592,610	630,279
Receipts:			
Water Utility Sales	992,455	1,147,341	1,147,341
A/R Miscellaneous Charges	12,810	500	500
High Volume Sales	0	50,000	50,000
Meter Connect Fees	11,300	20,000	20,000
Sale of City Equip-Land	0	600	600
Reimbursements	19,141	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,035,706**	**1,218,441**	**1,218,441**
Resources Available:	**1,387,941**	**1,811,051**	**1,848,720**
Expenditures:			
Personal Services	313,318	300,000	402,472
Contractual Services	168,698	215,000	460,250
Commodities	99,543	180,000	40,000
Capital Outlay	18,772	30,000	0
KDHE Waterline	0	120,772	121,130
Transfer to General Fund	70,000	70,000	70,000
Transfer to Water Line Fund	125,000	235,000	235,000
Transfer to Water Well Fund	0	30,000	30,000
Cash Reserve (2026 column)			489,868
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**795,331**	**1,180,772**	**1,848,720**
Unencumbered Cash Balance Dec 31	592,610	630,279	0
2024/2025/2026 Budget Authority Amount:	1,400,000	1,594,557	1,848,720

No assurance is provided.

City of Lyons

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,708	109,501	87,176
Receipts:			
Storm Water Fees	23,445	23,000	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,445**	**23,000**	**23,000**
Resources Available:	**110,153**	**132,501**	**110,176**
Expenditures:			
Contractual	0	40,000	40,000
Commodities	652	5,325	5,325
Cash Reserve (2026 column)			64,851
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**652**	**45,325**	**110,176**
Unencumbered Cash Balance Dec 31	109,501	87,176	0
2024/2025/2026 Budget Authority Amount:	64,096	80,406	110,176

No assurance is provided.

City of Lyons

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Law Enforcement		(2) Fund Name: Capital Improvement		(3) Fund Name: Fire Ins Proceeds		(4) Fund Name: Sewer Replacement		(5) Fund Name: Cemetery Endowment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,866	Cash Balance Jan 1	113,706	Cash Balance Jan 1	0	Cash Balance Jan 1	347,576	Cash Balance Jan 1	159,980	623,128
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Transfer from General Fu	305,000	Insur Proceeds	10,950	Waste Water Imp Fee	196,092	None		
						Utility Late Fee	2,436			
Total Receipts	0	Total Receipts	305,000	Total Receipts	10,950	Total Receipts	198,528	Total Receipts	0	514,478
Resources Available:	1,866	Resources Available:	418,706	Resources Available:	10,950	Resources Available:	546,104	Resources Available:	159,980	1,137,606
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Transfer to B&I New Cit	134,300	Refund Settlement	10,950	Commodities	86,385	None		
		Transfer to B&I Pool	151,600							
Total Expenditures	0	Total Expenditures	285,900	Total Expenditures	10,950	Total Expenditures	86,385	Total Expenditures	0	383,235
Cash Balance Dec 31	1,866	Cash Balance Dec 31	132,806	Cash Balance Dec 31	0	Cash Balance Dec 31	459,719	Cash Balance Dec 31	159,980	**754,371**
										754,371

**Note: These two block figures should agree.

No assurance is provided.

City of Lyons

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Gas Line Replacement		**Sewer Line Replacement**		**Water Well Fund**		**Eternal Flame**		**Water Line Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	150,271	Cash Balance Jan 1	59,657	Cash Balance Jan 1	59,162	Cash Balance Jan 1	6,925	Cash Balance Jan 1	371,574	647,589
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbrusements	68,235	None		None		None		Transfer from Water Util	125,000	
Transfer from Gas Utility	50,000									
Total Receipts	118,235	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	125,000	243,235
Resources Available:	268,506	Resources Available:	59,657	Resources Available:	59,162	Resources Available:	6,925	Resources Available:	496,574	890,824
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	106,900	None		Contractual	21,069	None		Contractual	1,744	
				Commodities	4,180			Commodities	1,831	
								Principal	99,174	
								Interest	21,250	
Total Expenditures	106,900	Total Expenditures	0	Total Expenditures	25,249	Total Expenditures	0	Total Expenditures	123,999	256,148
Cash Balance Dec 31	161,606	Cash Balance Dec 31	59,657	Cash Balance Dec 31	33,913	Cash Balance Dec 31	6,925	Cash Balance Dec 31	372,575	**634,676**
										634,676

**Note: These two block figures should agree.

No assurance is provided.

City of Lyons

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	226,387	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		226,387
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	226,387	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	226,387
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Revenue Replacement	226,387									
Total Expenditures	226,387	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	226,387
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0**
										0

**Note: These two block figures should agree.

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

2026

The governing body of

City of Lyons

will meet on August 25, 2025 at 6:00 PM at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMAR'

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 for 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	3,461,112	44.980	3,010,287	45.431	4,429,352	1,018,705	47.931
Debt Service							
Library	107,632	4.998	119,040	4.685	122,538	99,584	4.685
B&I Quivera	35,895		66,260		115,059		
B&I Pool	148,744		146,590		159,466		
B&I Gas Project	219,778		306,881		646,483		
B&I City Hall/Library	131,750		134,250		136,900		
Municipal Equipment Reserv		1.999	129,490	1.905	538,938	40,499	1.905
Special Highway	54,268		265,000		865,930		
Special Parks & Rec			16,209		36,699		
Special Alcohol DUI Fund			514				
Gas Fund	2,127,118		4,219,984		4,365,344		
Wastewater Fund	469,576		732,000		1,263,533		
Water Fund	795,331		1,180,772		1,848,720		
Storm Water Fund	652		45,325		110,176		
Non-Budgeted Funds-A	383,235						
Non-Budgeted Funds-B	256,148						
Non-Budgeted Funds-C	226,387						
Totals	8,417,626	51.977	10,372,602	52.021	14,639,138	1,158,788	54.521
						*Revenue Neutral Rate***	*50.363*
Less: Transfers	1,376,900		1,694,414		1,798,900		
Net Expenditure	7,040,726		8,678,188		12,840,238		
Total Tax Levied	1,016,414		1,071,042		xxxxxxxxxxxxxxxxx		
Assessed Valuation	19,555,124		20,576,952		21,253,783		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,698,736	2,435,000	2,240,000
Revenue Bonds	2,067,969	1,300,000	1,065,000
Other	3,686,441	3,160,580	2,755,142
Lease Purchase Principal	227,837	191,085	377,385
Total	8,680,983	7,086,665	6,437,527

*Tax rates are expressed in mills

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

Troy Houtman, Bailey Sayler

City Official Title: City Administrator, City Clerk

No assurance is provided.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS

SS.

RICE COUNTY

Frank Mercer being first duly sworn depose and says: That he is Publisher of:

LYONS NEWS

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Rice County, Kansas with a general paid circulation on a weekly basis in Rice County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year: has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Lyons in said County as second-class matter.

THAT, the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one (1)

Consecutive week, the first publication

thereof being made as aforesaid on the 4 day of

September, 20 25 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

F W. M

SUBSCRIBED and sworn to before me this 4

Day of September, 20 25

Manuel G. Gomez

Notary Public

My commission expires: Dec. 31, 2028

Publication Fee $ 104.50

Total Publication Fee $ 104.50

LEGAL

(Published in the Lyons News on September 4, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Lyons

will meet on September 15, 2025 at 6:00 PM at City Hall 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 City Hall 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 for 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	3,461,112	44.980	3,010,287	45.431	4,481,346	1,071,401	50.410
Debt Service							
Library	107,632	4.998	119,040	4.685	122,538	99,584	4.685
B&I Quivera	35,895		66,260		115,059		
B&I Pool	148,744		146,590		159,466		
B&I Gas Project	219,778		306,881		646,483		
B&I City Hall/Library	131,750		134,250		135,900		
Municipal Equipment Res		1.999	129,490	1.905	538,938	40,459	1.905
Special Highway	54,268		265,000		865,930		
Special Parks & Rec			16,209		36,699		
Special Alcohol DUI Fund			514				
Gas Fund	2,127,118		4,219,984		4,365,344		
Wastewater Fund	469,576		732,000		1,263,533		
Water Fund	795,331		1,180,772		1,848,720		
Storm Water Fund	652		45,325		110,176		
Non-Budgeted Funds-A	383,235						
Non-Budgeted Funds-B	256,148						
Non-Budgeted Funds-C	226,387						
Totals	8,417,626	51.977	10,372,602	52.021	14,691,132	1,211,484	54.521
						*Revenue Neutral Rate***	50.363
Less: Transfers	1,376,900		1,694,414		1,798,900		
Net Expenditure	7,040,726		8,678,188		12,892,232		
Total Tax Levied	1,016,414		1,071,042		xxxxxxxxxxxxx		
Assessed Valuation	19,555,124		20,576,952		21,253,783		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	2,698,736		2,435,000		2,240,000		
Revenue Bonds	2,057,969		1,300,000		1,065,000		
Other	3,686,441		3,160,580		2,755,142		
Lease Purchase Principal	227,837		191,085		377,385		
Total	8,680,983		7,086,665		6,437,527		

*Tax rates are expressed in mills

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

Troy Houtman, Bailey Sayler

City Official Title: City Administrator, City Clerk

Manuel G Gomez
Notary Public State of Kansas
My Appt Expires Dec. 31 2028

Resolution No. 940

A RESOLUTION OF THE CITY OF LYONS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Lyons was calculated as 50.363 mills by the Rice County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Lyons will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 15, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lyons, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LYONS:

The City of Lyons shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.521 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 15th day of September, 2025 and SIGNED by the Mayor.

Alicia M. Hommon

Mayor, Alicia Hommon

Attested:

City Clerk, Bailey Sayler

Roll Call Vote

A Roll Call Vote of the ___City of Lyons___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 15th, 2025.

Resolution No. ____940____

Governing Body Member	Yes	No	No Vote
Rick Miller	✓		
Cecil Burdette		✓	
Jim Cedeno	✓		
Debbie Metzger		✓	
Sheila Spielman	✓		
Angela Evans	✓		
John Mehl	✓		
~~Mary Kendrick~~			
TOTAL	5	2	

Certified:

CITY OF LYONS INCORPORATED SEAL FEB. 28, 1880 RICE COUNTY, KANSAS