COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **FIRE #2**

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.

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County Fire District # 2

RECD LYON CO CLERK AUG 20 2025 PM2:12

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 Ta:		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	73,867	50,721	4.449
Debt Service	10-113	6	18,568	16,697	1.465
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	92,435	67,418	5.914
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

50,724
16,702

County Clerk's Use Only

11,401,260
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.917
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

LeRay Bulmer
Vicki Matt
Thom J Matt fire Chief
Phillip H. Kirk

Governing Body

Attest: Aug. 20, 2025
Amie L. Jones
County Clerk

CPA Summary

SEAL OF LYON COUNTY, KANSAS
FEBRUARY 5, 1862

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2026

The governing body of

Lyon County Fire District # 2

Lyon County

will meet on August 12, 2025 at 7:00 PM at North Lyon County Fire Station, 427 E Seventh, Admire for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Lyon County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 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	55,406	4.727	57,200	4.350	73,867	50,721	4.452
Debt Service	17,880	1.463	17,160	1.433	18,568	16,697	1.465
Non-Budgeted Funds	2,786						
Totals	76,072	6.190	74,360	5.783	92,435	67,418	5.917
						*Revenue Neutral Rate***	*5.917*
Less: Transfers	0		0		0		
Net Expenditures	76,072		74,360		92,435		
Total Tax Levied	67,428		67,428		xxxxxxxxxxxxxxx		
Assessed Valuation	10,894,003		11,660,661		11,393,895		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	80,000	65,000	50,000
Lease Pur. Princ.	0	29,000	14,500
Total	80,000	94,000	64,500

*Tax rates are expressed in mills.

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

LeRoy Boline

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Lyon County Fire District # 2, HEREBY NOTIFIES THE Lyon County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.917. The date of our hearing is 0 at 0 and will be held at 0, Kansas.
* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXX Yes, 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 and official seal on July 10, 2025.

(Seal)

LeRay Baline, Treasurer
Clerk or Officer of Governing Body

RECD LYON CO CLERK
JUL 11 2025 PM12:14

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Lyon County Fire District # 2, HEREBY NOTIFIES THE Lyon County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 5.917. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

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XXX 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 and official seal on _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

State of Kansas
Special District

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2026

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Lyon County Fire District # 2
Lyon County
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Debt Service	17,880	1.463	17,160	1.433	18,568	16,697	1.465 ✓
Non-Budgeted Funds	2,786						
Totals	76,072	6.190	74,360	5.783	92,435	67,418	5.917
						*Revenue Neutral Rate***	*5.917*
Less: Transfers	0		0		0		
Net Expenditures	76,072		74,360		92,435		
Total Tax Levied	67,428		67,428		xxxxxxxxxxxxxxx		
Assessed Valuation	10,894,003		11,660,661		11,393,895		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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***Revenue Neutral Rate as defined by KSA 79-2988*

LeRoy Boline
Treasurer

Column
AFFIDAVIT OF PUBLICATION

REC'D LYON CO CLERK
AUG 20 2025 PM2:12

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:
Aug. 1, 2025

Notice ID: 8EBuIWzHKwdnDc2uYIGB
Notice Name: Lyon Co Fire Dist #2 Notice of Budget Hearing

PUBLICATION FEE: $70.86

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
1st day of August, A.D. 2025.

Lisa M Stueve
Notary Public

NOTICE OF BUDGET HEARING

2026

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LeRoy Boline
Treasurer

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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Bettina Shank
Operations Manager

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

LeRoy Bolise
Treasurer

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County Fire District # 2

certify that: (1) the hearing mentioned in the attached publication was held;
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Totals		xxxxxxxxx	92,435	67,418	
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.917
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Lyon County Fire District # 2
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	50,721	4,859	198	498	78	46
Debt Service	16,707	1,601	65	164	26	15
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,428	6,460	263	662	104	61

County Treas Motor Vehicle Estimate 6,460

County Treas Recreational Vehicle Estimate 263

County Treas 16/20M Vehicle Estimate 662

County Treas Commercial Vehicle Tax Estimate 104

County Treas Watercraft Tax Estimate 61

MVT Factor 0.09581

RVT Factor 0.00390

16/20M Factor 0.00982

Comm Veh Facto 0.00154

Watercraft Facto 0.00090

2026

Lyon County Fire District # 2
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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Lyon County Fire District # 2
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:										
2007 Series	9/1/2007	4.6-4.8	200,000	50,000	April/Oct	Oct	2160	15000	1450	15000
Total G.O.				50,000			2,160	15,000	1,450	15,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**50,000**			**2,160**	**15,000**	**1,450**	**15,000**

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
Truck	2023	36		45,000	14,500	14,978	14,978
			Total	**45,000**	**14,500**	**14,978**	**14,978**

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

Lyon County Fire District # 2
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	15,220	22,480	17,467
Receipts:			
Ad Valorem Tax	57,149	50,721	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,277	4,859
Recreational Vehicle Tax		47	198
16/20M Vehicle Tax		84	498
Commercial Vehicle Tax		11	78
Watercraft Tax		47	46
			0
Cash Adjustment (annual report)	-220		
Upper Marais WS	250		
Sale of Equipment			
Insurance Refund			
Donations	5,487		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**62,666**	**52,187**	**5,679**
Resources Available:	**77,886**	**74,667**	**23,146**
Expenditures:			
Fire Equipment	3,628		
Radios			
Fuel & Oil	5,967	8,000	8,000
Utilities	3,249	4,500	5,000
Repairs	12,063	10,000	24,167
Insurance	13,964	15,000	16,000
Telephone	475	600	600
Mowing		1,000	2,000
Dues		250	250
Legal	513	500	500
Office Supplies	877	2,000	2,000
Budget & Publications	125	350	350
Lease Purchase	14,499	15,000	15,000
Miscellaneous	46		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**55,406**	**57,200**	**73,867**
Unencumbered Cash Balance Dec 31	22,480	17,467	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	87,646	59,389	73,867
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,867
		Tax Required	50,721
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	50,721

CPA Summary

Lyon County Fire District # 2 2026
Lyon County

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	0
Receipts:			
Ad Valorem Tax	17,880	16,707	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		395	1,601
Recreational Vehicle Tax		14	65
16/20M Vehicle Tax		26	164
Commercial Vehicle Tax		3	26
Watercraft Tax		15	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**17,880**	**17,160**	**1,871**
Resources Available:	**17,880**	**17,160**	**1,871**
Expenditures:			
GO Bond Principal	15,000	15,000	15,000
GO Bond Interest	2,880	2,160	1,450
Cash Basis Reserve			2,118
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**17,880**	**17,160**	**18,568**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	17,880	17,160	18,568
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,568
		Tax Required	16,697
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	16,697

CPA Summary

Lyon County Fire District # 2

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:		
Edmunds Fund			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donation	6,285									
Total Receipts	6,285	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,285
Resources Available:	6,285	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,285
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	2,786									
Total Expenditures	2,786	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,786
Cash Balance Dec 31	3,499	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	3,499 **
										3,499 **

** Note: These two block figures should agree.

CPA Summary