COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **READING RURAL FIRE #1**

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
2026

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Reading Benefit Fire District #1

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	0	5	283,716	278,624	4.186
Debt Service	10-113				
Capital Reserve Outlay		6	200,000		
		6			
Totals		xxxxxxxxx	483,716	278,624	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

278,681

Lyon - 63,087,451
Osage - 3,487,110
66,574,561

County Clerk's Use Only
66,574,561
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.410
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Joyce Wilson

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

Attest: Sept 29, 2025
County Clerk

Governing Body

Kevin Sorensen Kevin Sorensen
Mark R. Shoemaker
Ernest Ely Wells Ernest Ely Wells
Chris Keith
Brian Knight

SEAL OF LYON COUNTY KANSAS
FEBRUARY 5 1861

RECD LYON CO CLERK
SEP 29 2025 AM11:13

Reading Benefit Fire District #1
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	293,347	4,846	149	269	132	102
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	293,347	4,846	149	269	132	102

County Treas Motor Vehicle Estimate 4,846

County Treas Recreational Vehicle Estimate 149

County Treas 16/20M Vehicle Estimate 269

County Treas Commercial Vehicle Tax Estimate 132

County Treas Watercraft Tax Estimate 102

MVT Factor 0.01652

RVT Factor 0.00051

16/20M Factor 0.00092

Comm Veh Facto 0.00045

Watercraft Facto 0.00035

2026

Reading Benefit Fire District #1
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 Fund	Capital Reserve Outlay	135,000	96,500	94,500	K.S.A. 19-3612c
	Totals	135,000	96,500	94,500	
	Adjustments*				
	Adjusted Totals	135,000	96,500	94,500	

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

Reading Benefit Fire District #1
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							
			Total	**0**	**0**	**0**	**0**

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

Reading Benefit Fire District #1
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	744	5,174	257
Receipts:			
Ad Valorem Tax	312,880	293,347	xxxxxxxxxxxxxxxx
Delinquent Tax	853	702	
Motor Vehicle Tax	5,690	5,776	4,846
Recreational Vehicle Tax	153	181	149
16/20M Vehicle Tax	420	393	269
Commercial Vehicle Tax		170	132
Watercraft Tax		60	102
In Lieu of Taxes			
Sale of Equipment			
Vending Sales	-1,650		
Interest on Idle Funds	232	170	170
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**318,578**	**300,799**	**5,668**
Resources Available:	**319,322**	**305,973**	**5,925**
Expenditures:			
Commodities	47,926	120,000	75,000
Contractual	57,849	40,000	60,000
Rent	1,716	1,716	1,716
First Responders Expense	1,349	1,000	1,000
Capital Outlay	70,308	45,000	50,000
Vending		1,500	1,500
Transfer to:			
Capital Reserve Outlay	135,000	96,500	94,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**314,148**	**305,716**	**283,716**
Unencumbered Cash Balance Dec 31	5,174	257	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	315,675	423,500	283,716
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	283,716
		Tax Required	277,791
	Delinquent Comp Rate:	0.3%	833
		Amount of 2025 Ad Valorem Tax	278,624

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Reserve Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	105,652	118,313	114,813
Receipts:			
Transfer from:			
General Fund	135,000	96,500	94,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**135,000**	**96,500**	**94,500**
Resources Available:	**240,652**	**214,813**	**209,313**
Expenditures:			
Equipment Purchases	122,339	100,000	200,000
Building / Equipment Purchases			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**122,339**	**100,000**	**200,000**
Unencumbered Cash Balance Dec 31	118,313	114,813	9,313
2024/2025/2026 Budget Authority Amount	162,000	255,000	200,000

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 misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

Reading Benefit Fire District #1

Lyon County

will meet on September 14, 2025 at 4:45 PM at Reading Fire Station, 102 Franklin, Reading, KS 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 Reading Fire Station, 102 Franklin, Reading, 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	314,148	4.479	305,716	4.472	283,716	278,624	4.188
Debt Service							
Capital Reserve Outlay	122,339		100,000		200,000		
Totals	436,487	4.479	405,716	4.472	483,716	278,624	4.188
						*Revenue Neutral Rate***	*4.410*
Less: Transfers	135,000		96,500		94,500		
Net Expenditures	301,487		309,216		389,216		
Total Tax Levied	308,263		293,347		xxxxxxxxxxxxxxx		
Assessed Valuation	65,455,068		65,605,613		66,527,039		

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*

Kevin Sorensen

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: qmUut1GobAJgUU2pNelw
Notice Name: Reading Fire Dist.

PUBLICATION FEE: $65.81

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

2nd day of September, A.D. 2025.

Notary Public

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF READING BENEFIT FIRE DISTRICT #1 HEREBY NOTIFIES THE LY0N 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 _____. The date of our hearing is September 15, 2025 at 4:45 PM and will be held at Reading Fire Station, 102 Franklin, Reading, KS.

_____

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

X

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 July 6, 2025.

Kevin Sorensen

Clerk or Officer of Governing Body

RECEIVED
JUL 11 2025
BY:_____

NOTICE OF BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Reading Benefit Fire District #1
Lyon County
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Detailed budget information is available at Reading Fire Station, 102 Franklin, Reading, KS and will be available at this hearing.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	314,148	4.479	305,716	4.472	283,716	278,624	~~4.188~~
Debt Service							
Capital Reserve Outlay	122,339		100,000		200,000		
Totals	436,487	4.479	405,716	4.472	483,716	278,624	~~4.188~~
						*Revenue Neutral Rate***	*4.410*
Less: Transfers	135,000		96,500		94,500		
Net Expenditures	301,487		309,216		389,216		
Total Tax Levied	308,263		293,347		xxxxxxxxxxxxxxxxx		
Assessed Valuation	65,455,068		65,605,613		66,527,039		

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*

Kevin Sorensen

RECEIVED
JUL 11 2025
BY:

READING FIRE DISTRICT

Fire District

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

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	9,017,191	0	0
Personal Property	211,917	0	0
Oil and Gas	0	0	0
State Assessed Utilities	53,810,821	0	0
Severed Minerals	0	0	0
Total	**63,039,929**	**0**	**0**
New Improvements	29,029	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 211,917

3. Actual Tax Rates Levied for the 2025 Budget

Fund	Rate
READING RURAL FIRE DISTRICT - GENERAL	4.472000
	4.472000
Revenue Neutral Rate:	4.410000

4. Final Assessed Valuation from November 1, 2024 Abstract 62,192,775

5. All Personal Property excluding Watercraft for 2024 204,401

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2024 Column (2023 Tax) Delq % for READING RURAL FIRE DISTRICT - GENER Fund 0.30 %

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 98.89

06/16/2025
Date

Provided by
LYON COUNTY
Name of County

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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

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Notice Name: Reading Fire Dist.

PUBLICATION FEE: $65.81

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 BUDGET HEARING

2026

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Lyon County

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FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	114,148	4.479	305,716	4.492	243,716	274,624	4.133
Debt Service							
Capital Reserve Facility	122,337		100,000		200,000		
Totals	636,342	4.479	405,716	4.492	443,716	274,624	4.133
						Revenue Neutral Rate**	4.416
Less: Transfers	135,000		96,500		94,500		
Net Expenditures	301,442		309,216		349,216		
Total Tax Levied	304,263		293,347		xxxxxxxxxxxxxxx		
Assessed Valuation	65,845,068		65,895,613		66,527,039		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
GO 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 79-2964*

Kevin Sorensen
President

Page No. 1