CERTIFICATE

2025

To the Clerk of DICKINSON COUNTY, State of Kansas
We, the undersigned, officers of
LYON TOWNSHIP
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	12,450	11,703	1.587
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	106,075	98,061	13.300
Fire	80-1503	7	24,050	22,747	3.085
		7			
Special Machinery		6			
Totals		xxxxxx	142,575	132,510	17.972
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rate					

County Clerk's Use Only
7,372,682
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	17.380
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jaderborg Accounting, Inc

Address:
PO Box 94
Abilene, Ks 67410
Email:
jaderborgaccounting@yahoo.com

Attest: Sept 25 2024
Jeanne Livingston
County Clerk

Todd J. Martin
Sally Martin
Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Kansas
wnship

Resolution No. 2024-1

A RESOLUTION OF THE LYON TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RA EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lyon Township was calculated as 17.380 r by the Dickinson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 8-28-24 allowing all intere taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LYC TOWNSHIP:

The Lyon Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 17.993 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in eff until future action is taken by the Governing Body.

ADOPTED this 28 day of Aug 2024 (month and year) and SIGNED by the Governing B

Todd J. Martin

Sally J. Martin

Joe Reed

Attested:

Jeanne Lexington

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Body.



Roll Call Vote

A Roll Call Vote of the **LYON TOWNSHIP** To Levy a Property Tax Exceeding the Revenue Neutral R
Hearing to Exceed Revenue Neutral Rate held on Aug 28, 2024
Resolution No. 2024-1

Governing Body Member	Yes	No	No V
Sally Martin	X		
Jim Reed	X		
Todd J. Martin	X		
TOTAL			

Certified:
X Todd J. Martin

ate





Published in The Abilene Reflector Chronicle on July 23rd, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas District

The governing body of

LYON TOWNSHIP

DICKINSON COUNTY

will meet on August 28, 2024 at 7:00pm at The Spot Dining Car, 304 W. Walnut, Herington, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Sally Martin, 148 Trail Rd, Herington, Ks 67449 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	11,250	1.564	11,800	1.585	12,450	11,703	1.587
Debt Service							
Library							
Road	98,700	13.252	102,100	13.301	106,075	98,061	13.301
Fire	22,600	3.085	24,400	3.088	24,050	22,747	3.085
Special Machinery	1,060						
Totals	133,610	17.901	138,300	17.974	142,575	132,510	17.973
					Revenue Neutral Rate**		17.380
Less: Transfers	5,413		1,400		5,475		
Net Expenditures	128,196		136,900		137,100		
Total Tax Levied	122,980		128,108		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	6,870,695		7,128,062		7,372,382		
Outstanding Indebtedness, Jan 1,	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Lyon Township

0

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS }
DICKINSON COUNTY } ss.

Ed Boice being first duly sworn, depose
That I am the editor of the Reflector-Chronicle, a daily newspape
the State of Kansas, and published in and of general circulation i
County, Kansas, with a general paid circulation on a monthly ba
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times
been so published continuously and uninterruptedly in said coun
for period of more than five years prior to the first publication of
and has been admitted at the post office of Abilene, in said county
class matter.

That the attached notice is a true copy thereof and was
the regular and entire issue of said newspaper for 1
weeks, the first publication thereof being made as aforesaid o
7-23, 2024 with subsequent publications being
following dates:

_____, 20____, _____

_____

_____

Printer's Fee $60.00

Subscribed and sworn to before me this 23rd
July, 2024

Kim Maguire
Notary Public

My commission expires 7

Approved: _____

Judge _____

STATE OF KANSAS NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

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VED
2024

LYON TOWNSHIP
DICKINSON COUNTY

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,291	606	12	16	21	5
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	94,808	5,093	96	140	177	43
Fire	22,009	1,182	22	33	41	10
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	128,108	6,881	130	189	239	58

County Treas Motor Vehicle Estimate 6,881

County Treas Recreational Vehicle Estimate 130

County Treas 16/20M Vehicle Estimate 189

County Treas Commercial Vehicle Tax Estimate 239

County Treas Watercraft Tax Estimate 58

MVT Factor 0.05372

RVT Factor 0.00101

16/20M Factor 0.00148

Comm Veh Factor 0.00186

Watercraft Factor 0.00045

2025

LYON TOWNSHIP

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	2,341	1,300	1,000	KSA 80-122
Road	Special Machinery	3,072	100	4,475	KSA 68-141g
	Total	5,413	1,400	5,475	
	Adjustments*				
	Adjusted Totals	5,413	1,400	5,475	

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

LYON TOWNSHIP
DICKINSON COUNTY

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Motorgrader	1/21/22	36	3.39	59,400	13,149	14,033	13,892
				Total	**13,149**	**14,033**	**13,892**

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

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

Budgeted Year: 2025

Library found in: LYON TOWNSHIP
DICKINSON COUNTY

As provided in KSA 75-2555 *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 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,128,062	$7,372,382
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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 the State Library.

LYON TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	174	73	87
Receipts:			
Ad Valorem Tax	10,544	11,291	xxxxxxxxxxxxxxx
Delinquent Tax	74		
Motor Vehicle Tax	490	484	606
Recreational Vehicle Tax	10	13	12
16/20 M Vehicle Tax	14	21	16
Commercial Vehicle Tax	17	4	21
Watercraft Tax		1	5
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,149**	**11,814**	**661**
Resources Available:	**11,323**	**11,887**	**747**
Expenditures:			
Officers Pay	2,040	2,000	2,500
Fuel, Supplies & Other	5,382		6,000
Employee Benefits	144	1,600	300
Supplies		100	
Equipment			
Buildings Maintenance		5,000	
Insurance			
Publications, acct	803	600	1,000
Bond	540	1,200	1,400
Cash Reserve (2025 column)			250
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	2,341	1,300	1,000
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**11,250**	**11,800**	**12,450**
Unencumbered Cash Balance Dec 31	73	87	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	11,250	11,900	12,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,450
		Tax Required	11,703
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	11,703

CPA Summary

LYON TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	1,135	43	1
Receipts:			
Ad Valorem Tax	89,341	94,808	xxxxxxxxxxxxxxx
Delinquent Tax	683		
Motor Vehicle Tax	4,730	4,098	5,093
Recreational Vehicle Tax	97	108	96
16/20M Vehicle Tax	133	177	140
Commercial Vehicle Tax	161	37	177
Watercraft Tax		15	43
Special Highway/Gasoline Tax	2,464	2,815	2,464
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**97,608**	**102,058**	**8,013**
Resources Available:	**98,743**	**102,101**	**8,014**
Expenditures:			
Salaries & Wages	2,138	8,000	3,000
Fuel, Supplies & Other	5,457	4,000	6,000
Road Maintenance			
Road Materials	69,916	65,000	72,000
Equipment	14,033	20,000	15,000
Insurance	4,042	5,000	4,500
Taxes	42		100
Cash Reserve (2025 column)			1,000
Transfer to Special Machinery	3,072	100	4,475
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**98,700**	**102,100**	**106,075**
Unencumbered Cash Balance Dec 31	43	1	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	98,700	103,300	106,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	106,075
		Tax Required	98,061
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	98,061

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	89,319
Transfers from:	
Road Fund	3,072
General Fund(No Levy)	0
General Fund(Gen has Levy)	2,341
Interest on Idle Funds	5,190
Other	1,937
Resources Available:	101,860
Total Expenditures	1,060
Unencumbered Cash Balance, Dec 31	**100,801**

CPA Summary

LYON TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	1,848	1,373	15
Receipts:			
Ad Valorem Tax	20,798	22,009	xxxxxxxxxxxxxx
Delinquent Tax	158		
Motor Vehicle Tax	1,079	954	1,182
Recreational Vehicle Tax	22	25	22
16/20 M Vehicle Tax	31	41	33
Commercial Vehicle Tax		9	41
Watercraft Tax		4	10
other counties	37		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,125**	**23,042**	**1,288**
Resources Available:	**23,973**	**24,415**	**1,303**
Expenditures:			
City of Herington	22,600	24,400	24,050
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**22,600**	**24,400**	**24,050**
Unencumbered Cash Balance Dec 31	1,373	15	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	22,600	24,400	24,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,050
		Tax Required	22,747
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	22,747

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

LYON TOWNSHIP 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Fire			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 7,372,382

Valuation Factor: 7,372.382

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.