State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County Fire District #4

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 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)
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	413,320	360,062	6.204
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	413,320	360,062	6.204 ✓
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

360,088

County Clerk's Use Only

58,041,281

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	5.728
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

Paul Shallenberger

Attest: _____, 2024

County Clerk

Governing Body

REC'D LYON CO CLERK
AUG 27 2024 AM 7:53

MAKE COPY

POSTED

Lyon County Fire District #4
Lyon County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	332,408	28,535	921	2,090	2,138	318
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	332,408	28,535	921	2,090	2,138	318

County Treas Motor Vehicle Estimate 28,535

County Treas Recreational Vehicle Estimate 921

County Treas 16/20M Vehicle Estimate 2,090

County Treas Commercial Vehicle Tax Estimate 2,138

County Treas Watercraft Tax Estimate 318

MVT Factor 0.08584

RVT Factor 0.00277

16/20M Factor 0.00629

Comm Veh Facto 0.00643

Watercraft Facto 0.00096

POST

Lyon County Fire District #4
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025
General	Machinery Reserves	100,000	80,000	100,000
	Totals	100,000	80,000	100,000
	Adjustments*			
	Adjusted Totals	100,000	80,000	100,000

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from

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Lyon County Fire District #4
Lyon 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
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, 2024	Payments Due 2024	Payments Due 2025
NONE							
			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 #4
Lyon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2025

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	158,190	37,200	16,759
Receipts:			
Ad Valorem Tax	276,961	332,408	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		23,710	28,535
Recreational Vehicle Tax		749	921
16/20M Vehicle Tax		2,489	2,090
Commercial Vehicle Tax		2,216	2,138
Watercraft Tax		307	318
In Lieu of Taxes			
Sale of Equipment			5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**276,961**	**361,879**	**39,002**
Resources Available:	**435,151**	**399,079**	**55,761**
Expenditures:			
Board Salaries	1,500	1,500	1,500
City of Emporia	223,619	300,000	310,000
Equipment Repairs	72,714	500	1,500
Budget and Publications		200	200
Insurance	75	75	75
Bank Charges	43	45	45
Transfer to:			
Machinery Reserves	100,000	80,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**397,951**	**382,320**	**413,320**
Unencumbered Cash Balance Dec 31	37,200	16,759	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	411,690	390,331	413,320
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	413,320
		Tax Required	357,559
	Delinquent Comp Rate:	0.7%	2,503
		Amount of 2024 Ad Valorem Tax	360,062

Post

Lyon County Fire District #4

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Machinery Reserves			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	200,475	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		200,475
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:										
General	100,000									
Interest Income	2,406									
Total Receipts	102,406	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	102,406
Resources Available:	302,881	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	302,881
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Payments on Equipmer	202,945									
Total Expenditures	202,945	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	202,945
Cash Balance Dec 31	99,936	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	99,936 **
										99,936 **

** Note: These two block figures should agree.

PG 5T

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2025 Special District

The governing body of

Lyon County Fire District #4

Lyon County

will meet on August 26, 2024 at 9:00 AM at Firs Station #2, 1427 Industrial Road, Emporia, KS for the purpose of hearing and 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 Fire Station #2, 1427 Industrial Road, Emporia,KS 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 for 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	397,951	4.778	382,320	5.912	413,320	360,062	6.204
Debt Service							
Non-Budgeted Funds	202,945						
Totals	600,896	4.778	382,320	5.912	413,320	360,062	6.204
						*Revenue Neutral Rate***	*5.728*
Less: Transfers	100,000		80,000		100,000		
Net Expenditures	500,896		302,320		313,320		
Total Tax Levied	246,230		332,408		xxxxxxxxxxxxxxxxx		
Assessed Valuation	51,538,126		56,237,234		58,037,009		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Paul Challender

POST

Column

Invoice

Column Software PBC
PO Box 208098
Dallas, TX 75320-8098
help.column.us

Bill to
The Emporia Gazette

Invoice number	0304EDF2-0018
Notice ID	QMwTcLTY6Rd2xlCoXyZB
Publisher	The Emporia Gazette
Date of issue	Aug 12, 2024
Date due	Sep 12, 2024
Amount due	**$76.14**

Description	Qty	Unit price	Amount
08/13/2024: Display Ad Notice	1	69.22	69.22

=== Notes ===
Notice Name: Lyon County Fire Dist #4

=== How to pay this invoice ===
Column Software PBC accepts online payment via credit or debit card, or ACH bank transfers. Please click here to pay online:
https://www.column.us/invoices/in_1PmynRHmcZCnOTsL4K30iNLB/pay

Please note that, once paid, the merchant name on your billing statements will be Column Software PBC.

Select organizations may also pay via check. Checks will result in processing delays and should not be used if your notice requires upfront payment. Please pay the exact amount due, write your invoice number 0304EDF2-0018 on the memo, include a printed copy of your invoice PDF, make the check payable to Column Software PBC, and mail to the address above.

Net Subtotal	$69.22
Tax	0.00
Processing Fee	6.92
Amount due	$76.14

Pay here: https://www.column.us/invoices/in_1PmynRHmcZCnOTsL4K30iNLB/pay

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

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Lyon County Fire District #4
Lyon County

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Debt Service							
Non-Budgeted Funds	202,945						
Totals	600,896	4.778	382,320	5.912	413,320	360,062	6.204
						*Revenue Neutral Rate***	*5.728*
Less: Transfers	0		0		0		
Net Expenditures	600,896		382,320		413,320		
Total Tax Levied	246,230		332,408		xxxxxxxxxxxxxxxxx		
Assessed Valuation	51,538,126		56,237,234		58,037,009		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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*

Paul Challender
Treasurer

Page No. 7

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:
Aug. 13, 2024

Notice ID: QMwTcLTY6Rd2xlCoXyZB
Notice Name: Lyon County Fire Dist #4

PUBLICATION FEE: $76.14

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
13th day of August, A.D. 2024.

Lisa M Stueve
Notary Public

Resolution No. 2024-01

A RESOLUTION OF THE LYON COUNTY FIRE DISTRICT #4, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lyon County Fire District #4 was calculated as 5.728 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lyon County Fire District #4 will require the levy of a property tax rate exceeding the Revenue Neutral Rate: and1

WHEREAS, the Governing Body held a hearing on August 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lyon County Fire District #4, 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 DISTRICT #4:

The Lyon County Fire District #4 shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.728 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 26 day of August 26, 2024 and **SIGNED** by the Governing Body.

Sign By: Paul Challender, _____

ROLL Call Vote of the Lyon County Fire District #4
#4To Levy a property tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26 , 2024.
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Paul Challender	✓		
Kathy Mildward	✓		
Kenny Mildward	✓		
Terry Textor	✓		
Joe Wellnitz	✓		
Totals:			

Certified: Paul Challender

Pg. 1 of 5

Column
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Notice Name: Lyon County Fire Dist #4

PUBLICATION FEE: $76.14

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
13th day of August, A.D. 2024.

Notary Public

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Lyon County Fire District #4

Lyon County

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*Tax rates are expressed in mills.

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

Paul Challender
Treasurer

Page No. 7

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE FIRE DISTRICT #4, LYON COUNTY KANSAS HEREBY NOTIFIES THE LYON COUNTY CLERK OF THE INTENT OF EXCEED THE REVENUE NEUTRAL RATE;

__X__ YES, we intend to EXCEED the Revenue Neutral Rate and our proposed mill levy rate is 6.204. The date of our hearing is August 26, 2024 at 9:00 AM, and will be held at Fire Station #2, 1427 Industrial Road, Emporia, KS 66801.

_____ NO, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the Lyon County Clerk on or before August 25, 2024.

(seal)

Paul Challender
PAUL CHALLENDER
Clerk or Officer of Governing Body

----------OFFICE USE ONLY----------

If YES – was the notice turned into the County Clerk on or before **July 20**?

✓ YES _____ NO