COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **LYON COUNTY**

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.

9-22-25

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **LYON COUNTY LIBRARY**

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.

9-22-25

CERTIFICATE

To the Clerk of Lyon, State of Kansas
We, the undersigned, officers of
Lyon
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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)	
Allocation of Vehicle Taxes		2				
Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5				
Fund	**K.S.A.**					
General	79-1946	6	21,630,727	14,900,718	33.222	14,900,881
Debt Service	10-113					
Road & Bridge	68-5,101		8,054,183	6,927,911	15.446	6,927,909
Multi-year Cap Imp (17)			3,647,192			
Mental Health (23)			400,000	361,289	.806	361,510
Newman Hospital (25)			650,000	591,021	1.318	591,155
Noxious Weeds (26)			547,400	227,503	.508	227,850
Hetlinger Development (28)			37,000	32,646	.073	32,742
Special Bridge 1135 (33)			784,545	752,915	1.679	753,072
Special R&B 559A (41)			450,000	385,362	.860	385,731
Tort Liability (53)			712,000	538,979	1.202	539,126
Health Department (66)			650,000	598,037	1.334	598,331
Community Corrections (12)			605,643			
Cert Grant (13)			111			
JV Community Initiative Grant (15)			584,306			
Opiod Grant (16)			87,093			
Citizen Review Board (18)			37,620			
911 Service Fund (19)			346,692			
Register of Deeds Technology (36)			62,014			
County Auto-Vehicle Dept (37)			313,985			
Prosecutor Training (38)			10,000			
Special Alcohol Fund (54)			54,112			
Special Parks & Rec (55)			4,533			
Treasurer Technology (29)			26,643			
County Clerk Technology (30)			45,444			
Special Road & Bridge (32)			39,111			
Juvenile Grant Funds (45)			287,000			
Reinvestment Grant (48)			81,939			
Totals		xxxxx	40,149,293	25,316,382	56.448	

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	

Assd Value - 454,279,208
Tif (-) 5,754,682
448,524,526

County Clerk's Use Only
448,524,526
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	54.159
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: Sept. 11, 2025
County Clerk

Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	2026 Proposed Budget: Amount of 2025 Ad Valorem Tax	2026 Proposed Budget: November 1st Valuation	2026 Proposed Budget: Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
County Library	75-2551		337,326	310,702	203,188,587	1.529
TOTALS		xxxxxx	337326	310702		

Attest: Sept. 11, 2025

County Clerk

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,585,947	1,063,666	21,881	41,514	57,965	9,181
Debt Service						
Road & Bridge	6,410,655	467,491	9,617	18,245	25,475	4,035
Multi-year Cap Imp (17)						
Mental Health (23)	394,657	28,780	592	1,123	1,568	248
Newman Hospital (25)	635,668	46,355	954	1,809	2,526	400
Noxious Weeds (26)	87,612	6,389	131	249	348	55
Hetlinger Development (2	33,064	2,411	50	94	131	21
Special Bridge 1135 (33)	754,754	55,040	1,132	2,148	2,999	475
Special R&B 559A (41)	388,630	28,340	583	1,106	1,544	245
Tort Liability (53)	403,106	29,396	605	1,147	1,602	254
Health Department (66)	608,283	44,358	913	1,731	2,417	383
TOTAL	24,302,375	1,772,226	36,458	69,166	96,575	15,297

County Treas Motor Vehicle Estimate 1,772,226

County Treas Recreational Vehicle Estimate 36,458

County Treas 16/20M Vehicle Estimate 69,166

County Treas Commercial Vehicle Tax Estimate 96,575

County Treas Watercraft Tax Estimate 15,297

Motor Vehicle Factor 0.07292

Recreational Vehicle Factor 0.00150

16/20M Vehicle Factor 0.00285

Commercial Vehicle Factor 0.00397

Watercraft Factor 0.00063

State of Kansas
County
2026

Lyon

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

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
Sales Tax	General Fund	250,000		1,500,000	
General Fund	Tort Liability	71,000	100,580	70,000	
	Total	321000	100580	1570000	
	Adjustments*				
	Adjusted Totals	321000	100580	1570000	

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

State of Kansas
County
2026

Lyon

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
				Totals	**0**	**0**	**0**

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

Lyon 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	4,625,741	4,256,190	2,052,708
Receipts:			
Ad Valorem Tax	14,657,555	14,585,947	xxxxxxxxxxxxxxxx
Delinquent Tax	195,647	142,000	180,000
Motor Vehicle Tax	1,122,310	1,136,121	1,063,666
Recreational Vehicle Tax		21,755	21,881
16/20M Vehicle Tax		39,287	41,514
Commercial Vehicle Tax		51,895	57,965
Watercraft Tax		5,922	9,181
Gross Earnings (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Licenses & Permits	14,645		13,000
intergovernmental	962,986	1,150,000	989,513
Charges For Service	673,285	700,000	517,200
Fines & Forfeitures	17,176	5,500	5,500
Investment income	1,096,514	1,100,000	1,000,000
Transfers	250,000		1,500,000 ✓
In Lieu of Taxes (IRB)	271,546	269,000	271,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	466,323		138,950
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,727,987**	**19,207,428**	**5,809,370**
Resources Available:	**24,353,728**	**23,463,618**	**7,862,078**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	24,353,728	23,463,618	7,862,078
Expenditures:			
County Commission 10-01	303,132	325,212	347,026
County Clerk 10-02	313,135	329,730	315,632
County Treasurer 10-03	325,055	431,450	424,998
County Attorney 10-04	1,544,190	1,728,952	1,781,365
Register of Deeds 10-05	352,460	382,290	390,705
Solid Waste 10-06	13,755	19,600	19,600
Unified Court 10-07	626,832	681,915	728,390
Courthouse General 10-08	176,346	201,000	203,000
Human Resources 10-09	194,707	207,500	210,369
Emergency Management 10-10	210,829	221,966	222,905
Juvenile Services 10-11	381,646	472,073	435,700
County Coroner 10-12	93,732	110,000	110,000
County Wide Zoning 10-15	131,990	147,346	149,807
Finance, Data Processing & Payroll 10-16	401,701	423,700	413,271
Law Enforcement 10-17	3,786,618	3,661,195	3,800,712
County General 10-18	161,498	146,500	165,500
Jail Management 10-20	3,245,418	3,827,852	3,909,767
Direct Election 10-21	270,735	451,700	456,953
Extension 10-22	330,000	380,000	380,000
Appraisal 10-25	737,734	805,750	837,650
Dispatch 10-28	2,121,765	1,586,475	1,601,779
Historical Society 10-29	120,000	120,000	120,000
Soil Conservation 10-30	35,000	35,000	35,000
Household Waste 10-31	96,382	126,800	127,440
Administrative Services 10-32	106,500	119,700	104,200
County Council 10-33	282,242	265,700	237,465
Fair Board 10-36	60,000	60,000	50,000
Fair Grounds 10-46	36,323	46,045	46,845
Information Technology 10-51	267,567	344,413	341,736
Employee Benefit 10-58	247,567	290,000	316,000
Dept of Aging 10-61	366,001	424,741	266,900
Lcat Mobility Manager 10-62	28,373	95,000	91,950
Transportation - first half 10-63	601,789	550,965	550,965
Transportation - second half 10-64	505,270	550,965	550,965
County Facility Management 10-70	1,621,246	1,839,375	1,886,132
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
Subtotal	20,097,538	21,410,910	21,630,727
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,097,538**	**21,410,910**	**21,630,727**
Unencumbered Cash Balance Dec 31	4,256,190	2,052,708	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	20,913,750	21,395,820	21,630,727
		Non-Appropriated Balance	698,067
See Tab C		Total Expenditure/Non-Appr Balance	22,328,794
		Tax Required	14,466,716
	Delinquent Comp Rate:	3.0%	434,001
		Amount of 2025 Ad Valorem Tax	14,900,718

CPA Summary

Lyon 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission 10-01			
Salaries	249,162	244,512	272,376
Contractual	52,963	79,600	73,500
Commodities	1,007	1,100	1,150
Capital Outlay			
Total	303,132	325,212	347,026
County Clerk 10-02			
Salaries	298,312	276,730	262,632
Contractual	14,093	45,000	45,000
Commodities	730	6,000	6,000
Capital Outlay		2,000	2,000
Total	313,135	329,730	315,632
County Treasurer 10-03			
Salaries	280,228	384,940	378,488
Contractual	40,133	38,675	38,675
Commodities	4,694	7,835	7,835
Capital Outlay			
Total	325,055	431,450	424,998
County Attorney 10-04			
Salaries	1,432,628	1,602,000	1,655,865
Contractual	107,597	117,500	117,500
Commodities	3,965	8,000	8,000
Capital Outlay		1,452	
Total	1,544,190	1,728,952	1,781,365
Register of Deeds 10-05			
Salaries	345,285	366,750	375,105
Contractual	5,360	12,040	12,100
Commodities	1,815	3,500	3,500
Capital Outlay			
Total	352,460	382,290	390,705
Solid Waste 10-06			
Salaries			
Contractual	13,755	19,500	19,500
Commodities		100	100
Capital Outlay			
Total	13,755	19,600	19,600
Unified Court 10-07			
Salaries	1,915	3,000	3,000
Contractual	599,365	637,315	683,790
Commodities	21,028	41,600	41,600
Capital Outlay	4,524		
Total	626,832	681,915	728,390
Courthouse General 10-08			
Salaries	47,121	50,200	50,200
Contractual	107,517	117,800	117,800
Commodities	21,708	33,000	35,000
Capital Outlay			
Total	176,346	201,000	203,000
Total - Page 6b	**3,654,905**	**4,100,149**	**4,210,716**

Lyon 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Human Resources 10-09			
Salaries	188,052	197,425	200,074
Contractual	6,240	8,575	8,795
Commodities	415	1,500	1,500
Capital Outlay			
Total	194,707	207,500	210,369
Emergency Management 10-10			
Salaries	197,398	202,716	204,405
Contractual	9,221	13,500	13,000
Commodities	3,670	5,750	5,500
Capital Outlay	540		
Total	210,829	221,966	222,905
Juvenile Services 10-11			
Salaries	307,117	356,873	320,500
Contractual	68,154	107,200	107,200
Commodities	7,171	8,000	8,000
Capital Outlay	(796)		
Total	381,646	472,073	435,700
County Coroner 10-12			
Salaries			
Contractual	93,732	110,000	110,000
Commodities			
Capital Outlay			
Total	93,732	110,000	110,000
County Wide Zoning 10-15			
Salaries	116,998	118,246	120,507
Contractual	14,796	26,200	26,400
Commodities	196	1,900	1,900
Capital Outlay		1,000	1,000
Total	131,990	147,346	149,807
Finance, Data Processing & Payroll 10-16			
Salaries	394,585	415,000	404,621
Contractual	4,250	5,700	5,650
Commodities	2,866	3,000	3,000
Capital Outlay			
Total	401,701	423,700	413,271
Law Enforcement 10-17			
Salaries	3,307,344	3,230,445	3,346,962
Contractual	267,572	225,750	241,250
Commodities	195,558	205,000	212,500
Capital Outlay	16,144		
Total	3,786,618	3,661,195	3,800,712
County General 10-18			
Salaries			
Contractual	158,325	141,000	161,000
Commodities	3,173	5,500	4,500
Capital Outlay			
Total	161,498	146,500	165,500
Total - Page 6c	**5,362,721**	**5,390,280**	**5,508,264**

Lyon 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Jail Management 10-20			
Salaries	2,581,462	2,922,102	3,021,517
Contractual	381,726	533,750	516,250
Commodities	282,230	372,000	372,000
Capital Outlay			
Total	3,245,418	3,827,852	3,909,767
Direct Election 10-21			
Salaries	113,663	210,100	215,353
Contractual	142,829	201,600	201,600
Commodities	14,243	38,000	38,000
Capital Outlay		2,000	2,000
Total	270,735	451,700	456,953
Extension 10-22			
Salaries			
Contractual	330,000	380,000	380,000
Commodities			
Capital Outlay			
Total	330,000	380,000	380,000
Appraisal 10-25			
Salaries	648,971	708,400	731,200
Contractual	81,372	91,850	101,450
Commodities	3,756	5,500	5,000
Capital Outlay	3,635		
Total	737,734	805,750	837,650
Dispatch 10-28			
Salaries	1,405,826	1,487,575	1,502,879
Contractual	35,473	77,400	77,400
Commodities	12,408	11,500	11,500
Capital Outlay	668,058	10,000	10,000
Total	2,121,765	1,586,475	1,601,779
Historical Society 10-29			
Salaries			
Contractual	120,000	120,000	120,000
Commodities			
Capital Outlay			
Total	120,000	120,000	120,000
Soil Conservation 10-30			
Salaries			
Contractual	35,000	35,000	35,000
Commodities			
Capital Outlay			
Total	35,000	35,000	35,000
Household Waste 10-31			
Salaries	71,064	80,500	81,140
Contractual	22,243	43,300	43,300
Commodities	1,532	3,000	3,000
Capital Outlay	1,543		
Total	96,382	126,800	127,440
Total - Page 6d	**6,957,034**	**7,333,577**	**7,468,589**

Lyon 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administrative Services 10-32			
Salaries		4,000	4,000
Contractual	106,500	115,700	100,200
Commodities			
Capital Outlay			
Total	106,500	119,700	104,200
County Council 10-33			
Salaries	278,096	254,950	226,715
Contractual	3,038	6,750	6,750
Commodities	579	1,500	1,500
Capital Outlay	529	2,500	2,500
Total	282,242	265,700	237,465
Fair Board 10-36			
Salaries			
Contractual	60,000	60,000	50,000
Commodities			
Capital Outlay			
Total	60,000	60,000	50,000
Fair Grounds 10-46			
Salaries	23,563	25,545	27,200
Contractual	12,657	18,500	18,000
Commodities	103	2,000	1,645
Capital Outlay	0		
Total	36,323	46,045	46,845
Information Technology 10-51			
Salaries	220,895	284,413	262,952
Contractual	41,196	54,000	72,784
Commodities	2,722	6,000	6,000
Capital Outlay	2,754		
Total	267,567	344,413	341,736
Employee Benefit 10-58			
Salaries			
Contractual	247,567	290,000	316,000
Commodities			
Capital Outlay			
Total	247,567	290,000	316,000
Dept of Aging 10-61			
Salaries			
Contractual	366,001	424,741	266,900
Commodities			
Capital Outlay			
Total	366,001	424,741	266,900
Lcat Mobility Manager 10-62			
Salaries	24,589	76,000	67,250
Contractual	2,100	15,000	18,400
Commodities	1,684	4,000	6,300
Capital Outlay			
Total	28,373	95,000	91,950
Transportation - first half 10-63			
Salaries	506,895	464,000	464,000
Contractual	83,328	77,965	77,965
Commodities	8,740	9,000	9,000
Capital Outlay	2,826		
Total	601,789	550,965	550,965

Total - Page6e	**1,996,362**	**2,196,564**	**2,006,061**

Lyon 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Transportation - second half 10-64			
Salaries	430,554	464,000	464,000
Contractual	65,354	77,965	77,965
Commodities	9,362	9,000	9,000
Capital Outlay			
Total	505,270	550,965	550,965
County Facility Management 10-70			
Salaries	884,459	922,000	941,500
Contractual	684,987	861,475	887,332
Commodities	44,173	55,900	57,300
Capital Outlay	7,627		
Total	1,621,246	1,839,375	1,886,132
Soil Conservation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Solid Waste			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Tort Liability			
Contractual			
Judgments			
Total	0	0	0
Cultural			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6f	2,126,516	2,390,340	2,437,097
Total - Page 6b	3,654,905	4,100,149	4,210,716
Total - Page 6c	5,362,721	5,390,280	5,508,264
Total - Page 6d	6,957,034	7,333,577	7,468,589
Total - Page 6e	1,996,362	2,196,564	2,006,061
Total Detail Expenditures**	**20,097,538**	**21,410,910**	**21,630,727**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Lyon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	525,000	201,382	277,959
Receipts:			
Ad Valorem Tax	5,772,070	6,410,655	xxxxxxxxxxxxxxxx
Delinquent Tax	78,458	80,000	21,521
Motor Vehicle Tax	345,082	447,741	467,491
Recreational Vehicle Tax	6,667	8,574	9,617
16/20M Vehicle Tax	5,613	15,483	18,245
Commercial Vehicle Tax	10,510	20,452	25,475
Watercraft Tax		2,334	4,035
Special City & County Highway	798,648	790,972	790,243
County Equalization			
Charges For Services	108,652	114,053	114,053
Transfers			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	14,300		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,140,000**	**7,890,264**	**1,450,680**
Resources Available:	**7,665,000**	**8,091,646**	**1,728,639**

Lyon 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	7,665,000	8,091,646	1,728,639
Expenditures from detail page:			
	7,463,618	7,813,687	8,054,183
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	7,463,618	7,813,687	8,054,183
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,463,618**	**7,813,687**	**8,054,183**
Unencumbered Cash Balance Dec 31	201,382	277,959	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	7,284,687	7,813,687	8,054,183
		Non-Appropriated Balance	400,584
See Tab A		Total Expenditure/Non-Appr Balance	8,454,767
		Tax Required	6,726,128
	Delinquent Comp Rate:	3.0%	201,784
		Amount of 2025 Ad Valorem Tax	6,927,911 ✓

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries	3,928,948	4,709,000	4,750,000
Contractual	560,248	271,600	319,600
Commodities	2,908,291	2,832,304	2,968,800
Capital Outlay	66,131	783	15,783
Total	7,463,618	7,813,687	8,054,183
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	7,463,618	7,813,687	8,054,183

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Lyon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Multi-year Cap Imp (17)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,408,833	6,103,520	2,876,140
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Sales Tax Receipts	3,638,707	3,600,000	3,300,000
Interest Income	212,711	132,620	120,000
Sales of fixed Assets	54,951	40,000	52,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	41,024		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,947,393**	**3,772,620**	**3,472,000**
Resources Available:	**9,356,226**	**9,876,140**	**6,348,140**
Expenditures:			
Contractual	157,430	249,930	93,907
Commodities			
Capital Outlay	2,845,276	6,750,070	2,053,285
Transfers	250,000		1,500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,252,706**	**7,000,000**	**3,647,192**
Unencumbered Cash Balance Dec 31	6,103,520	2,876,140	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,811,618	4,351,785	3,647,192
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	3,647,192
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0 ✓

Adopted Budget **Mental Health (23)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,810	23,415	37,341
Receipts:			
Ad Valorem Tax	365,482	394,657	xxxxxxxxxxxxxxxx
Delinquent Tax	1,000	0	
Motor Vehicle Tax	31,611	28,307	28,780
Recreational Vehicle Tax	611	542	592
16/20 M Vehicle Tax	515	979	1,123
Commercial Vehicle Tax	963	1,293	1,568
Watercraft Tax	423	148	248
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**400,605**	**425,926**	**32,311**
Resources Available:	**423,415**	**449,341**	**69,652**
Expenditures:			
Appropriation	400,000	412,000	400,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**400,000**	**412,000**	**400,000**
Unencumbered Cash Balance Dec 31	23,415	37,341	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	400,000	412,000	400,000
		Non-Appropriated Balance	20,418
		Total Expenditure/Non-Appr Balance	420,418
		Tax Required	350,766
	Delinquent Comp Rate:	3.0%	10,523
		Amount of 2025 Ad Valorem Tax	361,289 ✓

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Corrections (12)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,432	1,558	230,333
Receipts:			
Reimbursed expenses	19,724	228,777	228,777
Grant Adult	275,758	626,220	605,643
Interest on Idle Funds			
Miscellaneous	138		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**295,620**	**854,997**	**834,420**
Resources Available:	**425,052**	**856,555**	**1,064,753**
Expenditures:			
Salaries	362,844	446,858	472,873
Contractual	45,625	120,500	63,670
Commodities	11,330	29,224	69,100
Capital Outlay	3,695	29,640	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**423,494**	**626,222**	**605,643**
Unencumbered Cash Balance Dec 31	1,558	230,333	459,110
2024/2025/2026 Budget Authority Amount	518,845	626,222	605,643 ✓

Adopted Budget

Cert Grant (13)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	111	111	111
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**111**	**111**	**111**
Expenditures:			
Contractual			111
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**111**
Unencumbered Cash Balance Dec 31	111	111	0
2024/2025/2026 Budget Authority Amount	111	111	111 ✓

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **JV Community Initiative Grant (15)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	65,540	105,000	64,955	
Receipts:				
Reimbursed expense	7,525	3,350	3,350	
Grant Income	467,255	576,534	531,717	
Grant Income Intern				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total R				
Total Receipts	**474,780**	**579,884**	**535,067**	
Resources Available:	**540,320**	**684,884**	**600,022**	
Expenditures:				
Salaries	409,435	476,112	456,152	
Contractual	23,173	119,870	100,676	
Commodities	2,712	23,897	27,478	
Capital Outlay		50		
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total E				
Total Expenditures	**435,320**	**619,929**	**584,306**	
Unencumbered Cash Balance Dec 31	105,000	64,955	15,716	
2024/2025/2026 Budget Authority Amoun	28,181	619,929	584,306	✓

See Tab A

Adopted Budget **Opiod Grant (16)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	85,087	134,494	134,444	
Receipts:				
Grant Income	62,535	42,000	10,000	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total R				
Total Receipts	**62,535**	**42,000**	**10,000**	
Resources Available:	**147,622**	**176,494**	**144,444**	
Expenditures:				
Salaries				
Contractual	12,452	42,000	87,093	
Commodities	676			
Capital Outlay		50		
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total E				
Total Expenditures	**13,128**	**42,050**	**87,093**	
Unencumbered Cash Balance Dec 31	134,494	134,444	57,351	
2024/2025/2026 Budget Authority Amoun	567,870	42,000	87,093	✓

See Tab C

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Citizen Review Board (18)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,785	22,909	11,566
Receipts:			
Grant Income	28,198	26,277	26,277
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**28,198**	**26,277**	**26,277**
Resources Available:	**50,983**	**49,186**	**37,843**
Expenditures:			
Salaries	21,265	26,620	26,620
Contractual	6,346	9,000	9,000
Commodities	463	2,000	2,000
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,074**	**37,620**	**37,620**
Unencumbered Cash Balance Dec 31	22,909	11,566	223
2024/2025/2026 Budget Authority Amoun	42,000	37,620	37,620 ✓

Adopted Budget **911 Service Fund (19)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	355,662	330,927	204,235
Receipts:			
Registration Fees	221,067	220,000	220,000
transfer in			
Interest on Idle Funds			
Miscellaneous	2,446		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**223,513**	**220,000**	**220,000**
Resources Available:	**579,175**	**550,927**	**424,235**
Expenditures:			
Salaries			
Contractual	235,841	206,692	206,692
Commodities	755		
Capital Outlay	11,652	140,000	140,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**248,248**	**346,692**	**346,692**
Unencumbered Cash Balance Dec 31	330,927	204,235	77,543
2024/2025/2026 Budget Authority Amoun	37,620	346,692	346,692 ✓

See Tab A

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Newman Hospital (25)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,766	14,291	28,659
Receipts:			
Ad Valorem Tax	446,292	635,668	xxxxxxxxxxxxxxxx
Delinquent Tax	5,230		
Motor Vehicle Tax	29,657	28,700	46,355
Recreational Vehicle Tax	572		954
16/20 M Vehicle Tax	480		1,809
Commercial Vehicle Tax	900		2,526
Watercraft Tax	394		400
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**483,525**	**664,368**	**52,044**
Resources Available:	**514,291**	**678,659**	**80,703**
Expenditures:			
Appropriation	500,000	650,000	650,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**500,000**	**650,000**	**650,000**
Unencumbered Cash Balance Dec 31	14,291	28,659	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	500,000	650,000	650,000
		Non-Appropriated Balance	4510
		Total Expenditure/Non-Appr Balance	654,510
		Tax Required	573,807
	Delinquent Comp Rate:	3.0%	17,214
		Amount of 2025 Ad Valorem Tax	591,021 ✓

Adopted Budget

Noxious Weeds (26)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	114,897	69,089	9,695
Receipts:			
Ad Valorem Tax	178,032	87,612	xxxxxxxxxxxxxxxx
Delinquent Tax	2,892	0	2,000
Motor Vehicle Tax	20,674	13,773	6,389
Recreational Vehicle Tax	408	264	131
16/20 M Vehicle Tax	351	476	249
Commercial Vehicle Tax	649	629	348
Watercraft Tax	290	72	55
Reimbursed expense - Chemicals	329,517	375,000	336,140
Remibursed expense - Labor			
Equipment reimbursed			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**532,813**	**477,826**	**345,312**
Resources Available:	**647,710**	**546,915**	**355,007**
Expenditures:			
Salary	193,719	207,020	201,300
Contractual	10,874	15,700	16,100
Commodities	367,188	309,500	330,000
Capital Outlay	6,840	5,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**578,621**	**537,220**	**547,400**
Unencumbered Cash Balance Dec 31	69,089	9,695	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	531,906	537,220	547,400
		Non-Appropriated Balance	28,484
See Tab A		Total Expenditure/Non-Appr Balance	575,884
		Tax Required	220,877
	Delinquent Comp Rate:	3.0%	6,626
		Amount of 2025 Ad Valorem Tax	227,503 ✓

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hetlinger Development (28)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,300	5,636	4,520
Receipts:			
Ad Valorem Tax	33,560	33,064	xxxxxxxxxxxxxxxx
Delinquent Tax	515		
Motor Vehicle Tax	3,261	2,820	2,411
Recreational Vehicle Tax			50
16/20 M Vehicle Tax			94
Commercial Vehicle Tax			131
Watercraft Tax			21
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**37,336**	**35,884**	**2,707**
Resources Available:	**42,636**	**41,520**	**7,227**
Expenditures:			
Appropriation	37,000	37,000	37,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**37,000**	**37,000**	**37,000**
Unencumbered Cash Balance Dec 31	5,636	4,520	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	37,000	37,000	37,000
		Non-Appropriated Balance	1,922
		Total Expenditure/Non-Appr Balance	38,922
		Tax Required	31,695
	Delinquent Comp Rate:	3.0%	951
		Amount of 2025 Ad Valorem Tax	32,646 ✓

Adopted Budget **Special Bridge 1135 (33)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,822	30,327	26,128
Receipts:			
Ad Valorem Tax	665,723	754,754	xxxxxxxxxxxxxxxx
Delinquent Tax	9,252	6,581	
Motor Vehicle Tax	53,641	51,611	55,040
Recreational Vehicle Tax		988	1,132
16/20 M Vehicle Tax		1,785	2,148
Commercial Vehicle Tax		2,358	2,999
Watercraft Tax		269	475
Reimbursed expenses	4,168		
Prior year cancelled warrants			
Sale of fixed assets			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**732,784**	**818,346**	**61,794**
Resources Available:	**762,606**	**848,673**	**87,922**
Expenditures:			
Salaries	198,668	403,200	328,900
Contractual	152,800	80,300	80,300
Commodities	380,811	339,045	375,345
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**732,279**	**822,545**	**784,545**
Unencumbered Cash Balance Dec 31	30,327	26,128	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	822,545	822,545	784,545
		Non-Appropriated Balance	34,362
		Total Expenditure/Non-Appr Balance	818,907
		Tax Required	730,985
	Delinquent Comp Rate:	3.0%	21,930
		Amount of 2025 Ad Valorem Tax	752,915 ✓

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Clerk Technology (30)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,681	37,044	38,744
Receipts:			
Registration Fees	6,458	6,700	6,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**6,458**	**6,700**	**6,700**
Resources Available:	**38,139**	**43,744**	**45,444**
Expenditures:			
Contractual	1,095	5,000	45,444
Commodities			
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,095**	**5,000**	**45,444**
Unencumbered Cash Balance Dec 31	37,044	38,744	0
2024/2025/2026 Budget Authority Amoun	28,951	57,053	45,444 ✓

Adopted Budget

Special Road & Bridge (32)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	251,017	237,310	39,111
Receipts:			
Reimbursed Expense	124,683		
Transfer in			
Interest on Idle Funds			
Miscellaneous	1,000		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**125,683**	**0**	**0**
Resources Available:	**376,700**	**237,310**	**39,111**
Expenditures:			
Contractual	115,000	198,199	39,111
Commodities	24,390		
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**139,390**	**198,199**	**39,111**
Unencumbered Cash Balance Dec 31	237,310	39,111	0
2024/2025/2026 Budget Authority Amoun	38,065	26,295	39,111 ✓
	See Tab A	**See Tab C**	

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special R&B 559A (41)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,000	90,950	67,636
Receipts:			
Ad Valorem Tax	444,240	388,630	xxxxxxxxxxxxxxxx
Delinquent Tax	5,495		
Motor Vehicle Tax	32,078	38,056	28,340
Recreational Vehicle Tax			583
16/20 M Vehicle Tax			1,106
Commercial Vehicle Tax			1,544
Watercraft Tax			245
Reimbursed expense	48		
Sale of fixed assets			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**481,861**	**426,686**	**31,818**
Resources Available:	**512,861**	**517,636**	**99,454**
Expenditures:			
Contractual	2,905	36,000	36,000
Commodities	419,006	414,000	414,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**421,911**	**450,000**	**450,000**
Unencumbered Cash Balance Dec 31	90,950	67,636	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	450,000	450,000	450,000
		Non-Appropriated Balance	23,592
		Total Expenditure/Non-Appr Balance	473,592
		Tax Required	374,138
	Delinquent Comp Rate:	3.0%	11,224
		Amount of 2025 Ad Valorem Tax	385,362 ✓

Adopted Budget **Tort Liability (53)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	202,300	243,448	114,960
Receipts:			
Ad Valorem Tax	405,096	403,106	xxxxxxxxxxxxxxxx
Delinquent Tax	4,478		
Motor Vehicle Tax	26,864		29,396
Recreational Vehicle Tax			605
16/20 M Vehicle Tax			1,147
Commercial Vehicle Tax			1,602
Watercraft Tax			254
Transfer	71,000	100,580	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**507,438**	**503,686**	**103,004**
Resources Available:	**709,738**	**747,134**	**217,964**
Expenditures:			
General Liability Insurance	466,290	532,174	612,000
Tort Liability Transfer		100,000	100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**466,290**	**632,174**	**712,000**
Unencumbered Cash Balance Dec 31	243,448	114,960	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	507,500	625,000	712,000
		Non-Appropriated Balance	29,245
See Tab C		Total Expenditure/Non-Appr Balance	741,245
		Tax Required	523,281
	Delinquent Comp Rate:	3.0%	15,698
		Amount of 2025 Ad Valorem Tax	538,979 ✓

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Juvenile Grant Funds (45)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	57,053	329,814	282,989
Receipts:			
Grant Income	270,584	10,228	57,053
Transfer in			
Interest on Idle Funds			
Miscellaneous	4,513		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**275,097**	**10,228**	**57,053**
Resources Available:	**332,150**	**340,042**	**340,042**
Expenditures:			
Salaries		14,000	56,000
Contractual	1,471	42,053	166,000
Commodities	865	1,000	45,000
Capital Outlay			20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,336**	**57,053**	**287,000**
Unencumbered Cash Balance Dec 31	329,814	282,989	53,042
2024/2025/2026 Budget Authority Amoun	354,000	0	287,000 ✓

See Tab C

Adopted Budget **Reinvestment Grant (48)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	64,193	43,925	29,425
Receipts:			
Grant Income			52,588
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**52,588**
Resources Available:	**64,193**	**43,925**	**82,013**
Expenditures:			
Salaries			
Contractual	20,268	14,500	81,939
Commodities			
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,268**	**14,500**	**81,939**
Unencumbered Cash Balance Dec 31	43,925	29,425	74
2024/2025/2026 Budget Authority Amoun	0	0	81,939 ✓

See Tab A **See Tab C**

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Register of Deeds Technology (36)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,548	52,521	40,200
Receipts:			
Registration Fees	26,005	27,000	27,000
transfer in			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**26,005**	**27,000**	**27,000**
Resources Available:	**82,553**	**79,521**	**67,200**
Expenditures:			
Contractual	27,112	33,321	33,321
Commodities	503	1,000	20,000
Capital Outlay	2,417	5,000	8,693
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**30,032**	**39,321**	**62,014**
Unencumbered Cash Balance Dec 31	52,521	40,200	5,186
2024/2025/2026 Budget Authority Amoun	406,692	62,014	62,014 ✓

Adopted Budget

County Auto-Vehicle Dept (37)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-53,145	-86,755	-134,829
Receipts:			
Registration Fees	254,412	254,000	254,000
transfer in			
Interest on Idle Funds			
Miscellaneous	3,500		2,115
Does miscellaneous exceed 10% of Total R			
Total Receipts	**257,912**	**254,000**	**256,115**
Resources Available:	**204,767**	**167,245**	**121,286**
Expenditures:			
Salaries	273,149	292,024	302,935
Contractual	13,443	3,350	4,350
Commodities	4,930	6,700	6,700
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**291,522**	**302,074**	**313,985**
Unencumbered Cash Balance Dec 31	-86,755	-134,829	-192,699
2024/2025/2026 Budget Authority Amoun	53,321	289,168	313,985 ✓
	See Tab A	**See Tab C**	**See Tab E**

CPA Summary		
	See Tab B	**See Tab D**

Lyon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prosecutor Training (38)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,886	10,166	6,166
Receipts:			
Registration Fees	4,142	4,000	4,000
transfer in			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,142**	**4,000**	**4,000**
Resources Available:	**13,028**	**14,166**	**10,166**
Expenditures:			
Contractual	2,862	8,000	10,000
Commodities			
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,862**	**8,000**	**10,000**
Unencumbered Cash Balance Dec 31	10,166	6,166	166
2024/2025/2026 Budget Authority Amount	279,930	7,000	10,000 ✓

See Tab C

Adopted Budget **Special Alcohol Fund (54)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,016	46,112	50,112
Receipts:			
Liquor tax	5,096	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,096**	**4,000**	**4,000**
Resources Available:	**46,112**	**50,112**	**54,112**
Expenditures:			
Appropriations			54,112
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**54,112**
Unencumbered Cash Balance Dec 31	46,112	50,112	0
2024/2025/2026 Budget Authority Amount	7,000	41,820	54,112 ✓

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Rec (55)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,533	4,533	4,533
Receipts:			
Other Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**4,533**	**4,533**	**4,533**
Expenditures:			
Contractual			4,533
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**4,533**
Unencumbered Cash Balance Dec 31	4,533	4,533	0
2024/2025/2026 Budget Authority Amoun	30,000	38,623	4,533 ✓

Adopted Budget

Treasurer Technology (29)	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,906	25,080	19,943
Receipts:			
Registration Fees	6,458	6,700	6,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**6,458**	**6,700**	**6,700**
Resources Available:	**28,364**	**31,780**	**26,643**
Expenditures:			
Contractual			26,643
Commodities		10,804	
Capital Outlay	3,284	1,033	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,284**	**11,837**	**26,643**
Unencumbered Cash Balance Dec 31	25,080	19,943	0
2024/2025/2026 Budget Authority Amoun	4,533	225,375	26,643 ✓

CPA Summary

Lyon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health Department (66)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	43,290	12,864	25,138
Receipts:			
Ad Valorem Tax	563,318	608,283	xxxxxxxxxxxxxxxx
Delinquent Tax	8,400	5,791	
Motor Vehicle Tax	47,856	48,200	44,358
Recreational Vehicle Tax			913
16/20 M Vehicle Tax			1,731
Commercial Vehicle Tax			2,417
Watercraft Tax			383
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**619,574**	**662,274**	**49,802**
Resources Available:	**662,864**	**675,138**	**74,940**
Expenditures:			
Appropriation	650,000	650,000	650,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**650,000**	**650,000**	**650,000**
Unencumbered Cash Balance Dec 31	12,864	25,138	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	650,000	650,000	650,000
		Non-Appropriated Balance	5,558
		Total Expenditure/Non-Appr Balance	655,558
		Tax Required	580,618
	Delinquent Comp Rate:	3.0%	17,419
		Amount of 2025 Ad Valorem Tax	598,037 ✓

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	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

State of Kansas
County

Lyon

2026

NOTICE OF BUDGET HEARING

The governing body of

Lyon

will meet on at at 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 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	20,097,538	35.987	21,410,910	34.194	21,630,727	14,900,718	33.442
Debt Service							
Road & Bridge	7,463,618	14.182	7,813,687	15.029	8,054,183	6,927,911	15.548
Multi-year Cap Imp (17)	3,252,706		7,000,000		3,647,192		
Mental Health (23)	400,000	0.897	412,000	0.925	400,000	361,289	0.811
Newman Hospital (25)	500,000	1.096	650,000	1.490	650,000	591,021	1.326
Noxious Weeds (26)	578,621	0.436	537,220	0.205	547,400	227,503	0.511
Hetlinger Development (2	37,000	0.082	37,000	0.078	37,000	32,646	0.073
Special Bridge 1135 (33)	732,279	1.635	822,545	1.769	784,545	752,915	1.690
Special R&B 559A (41)	421,911	1.091	450,000	0.911	450,000	385,362	0.865
Tort Liability (53)	466,290	0.995	632,174	0.945	712,000	538,979	1.210
Health Department (66)	650,000	1.382	650,000	1.426	650,000	598,037	1.342
Community Corrections (	423,494		626,222		605,643		
Cert Grant (13)					111		
JV Community Initiative (	435,320		619,929		584,306		
Opiod Grant (16)	13,128		42,050		87,093		
Citizen Review Board (18	28,074		37,620		37,620		
911 Service Fund (19)	248,248		346,692		346,692		
Register of Deeds Techno	30,032		39,321		62,014		
County Auto-Vehicle Dep	291,522		302,074		313,985		
Prosecutor Training (38)	2,862		8,000		10,000		
Special Alcohol Fund (54)					54,112		
Special Parks & Rec (55)					4,533		
Treasurer Technology (29	3,284		11,837		26,643		
County Clerk Technology	1,095		5,000		45,444		
Special Road & Bridge (3	139,390		198,199		39,111		
Juvenile Grant Funds (45)	2,336		57,053		287,000		
Reinvestment Grant (48)	20,268		14,500		81,939		
Totals	36,239,016	57.783	42,724,033	56.972	40,149,293	25,316,382	56.818
						Revenue Neutral Rate **	*54.159*
Less: Transfers	321,000		100,580		1,570,000		
Net Expenditure	35,918,016		42,623,453		38,579,293		
Total Tax Levied	24,159,346		24,302,375		xxxxxxxxxxxxxxxxx		
Assessed Valuation	418,105,733		426,565,722		445,572,544		

Outstanding Indebtedness, January 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*

0

0

State of Kansas
County

Lyon

2026

NOTICE OF BUDGET HEARING

Special District Funds	Prior Year Actual for 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 Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2025 Estimated Valuation
County Library	304,818	1.380	322,818	1.564	337,326	310,702	1.529	*1.529*	203,188,587

*Tax rates are expressed in mills

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

0

0

State of Kansas
County

Lyon 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lyon

will meet on 09/11/2025 at 10:00 AM at 430 Commercial 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 and Revenue Neutral Rate.

Detailed budget information is available at County Clerk 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 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	20,097,538	35.987	21,410,910	34.194	21,630,727	14,900,718	33.442
Debt Service							
Road & Bridge	7,463,618	14.182	7,813,687	15.029	8,054,183	6,927,911	15.548
Multi-year Cap Imp (17)	3,252,706		7,000,000		3,647,192		
Mental Health (23)	400,000	0.897	412,000	0.925	400,000	361,289	0.811
Newman Hospital (25)	500,000	1.096	650,000	1.490	650,000	591,021	1.326
Noxious Weeds (26)	578,621	0.436	537,220	0.205	547,400	227,503	0.511
Hetlinger Development (2	37,000	0.082	37,000	0.078	37,000	32,646	0.073
Special Bridge 1135 (33)	732,279	1.635	822,545	1.769	784,545	752,915	1.690
Special R&B 559A (41)	421,911	1.091	450,000	0.911	450,000	385,362	0.865
Tort Liability (53)	466,290	0.995	632,174	0.945	712,000	538,979	1.210
Health Department (66)	650,000	1.382	650,000	1.426	650,000	598,037	1.342
Community Corrections (	423,494		626,222		605,643		
Cert Grant (13)					111		
JV Community Initiative (	435,320		619,929		584,306		
Opiod Grant (16)	13,128		42,050		87,093		
Citizen Review Board (18	28,074		37,620		37,620		
911 Service Fund (19)	248,248		346,692		346,692		
Register of Deeds Techno	30,032		39,321		62,014		
County Auto-Vehicle Dep	291,522		302,074		313,985		
Prosecutor Training (38)	2,862		8,000		10,000		
Special Alcohol Fund (54					54,112		
County Clerk Technology					4,533		
Special Road & Bridge (3	3,284		11,837		26,643		
Juvenile Grant Funds (45)	1,095		5,000		45,444		
Reinvestment Grant (48)	139,390		198,199		39,111		
	2,336		57,053		287,000		
	20,268		14,500		81,939		
Totals	36,239,016	57.783	42,724,033	56.972	40,149,293	25,316,382	56.818
						Revenue Neutral Rate **	*54.159*
Less: Transfers	321,000		100,580		1,570,000		
Net Expenditure	35,918,016		42,623,453		38,579,293		
Total Tax Levied	24,159,346		24,302,375		xxxxxxxxxxxxxxxxx		
Assessed Valuation	418,105,733		426,565,722		445,572,544		

Outstanding Indebtedness, January 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*

Lyon County
County Clerk

State of Kansas
County

Lyon 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 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 Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2025 Estimated Valuation
County Library	304,818	1.380	322,818	1.564	337,326	310,702	1.529	*1.529*	203,188,587

*Tax rates are expressed in mills

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

Lyon County
County Clerk

Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Lyon

will meet on 07/18/2025 at 10:00 AM at 430 Commercial for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	54.159	Proposed Tax Rate	56.818

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Resolution No. 14-25

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

WHEREAS, the Revenue Neutral Rate for the County of Lyon was calculated as 54.159 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/11/25 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF LYON:

The County of Lyon shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.159 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 11th day of September 2025 and SIGNED by the Governing Body.

Attested:

County Clerk

Roll Call Vote

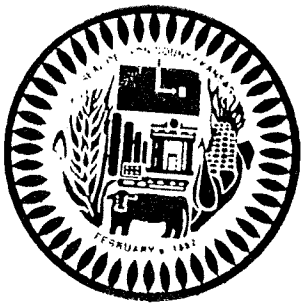
A Roll Call Vote of the County of Lyon To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/11/25

Resolution No. 14-25

Governing Body Member	Yes	No	No Vote
Chris Bartel	X		
Ken Duft	X		
Doug Peck	X		
TOTAL	3	0	

Certified: Amie L. Jones



Resolution No. 15-25

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

WHEREAS, the Revenue Neutral Rate for the Lyon County Library was calculated as 1.529 mills by the Lyon County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Sept. 11 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF LYON:

The Lyon County Library shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.529 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 11th day of September 2025and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Lyon County Library To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on Sept. 11th 2025
Resolution No. 15-25

Governing Body Member	Yes	No	No Vote
Chris Bartel	X		
Ken Duft	X		
Doug Peck	X		
TOTAL	3	0	

Certified: Amie L. Jones



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. 26, 2025

Notice ID: WTF8mge1o1l3qEPt21fe
Notice Name: Notice of RNR and budget hearing

PUBLICATION FEE: $177.23

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
26th day of August, A.D. 2025.

Notary Public

Lyon

State of Kansas
County
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Lyon
will meet on 09/11/2023 at 10:00 AM at 430 Commercial 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 and Revenue Neutral Rate.
Detailed budget information is available at County Clerk office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	20,077,258	33.987	21,410,918	34.194	21,636,727	14,900,718	33.443
Debt Service							
Road & Bridge	7,463,618	14.102	7,813,681	13.829	8,614,183	6,927,811	15.548
Multi-year Cap Imp (15)	3,313,706		7,900,800		2,672,192		
Mental Health (23)	400,000	0.757	412,000	0.735	400,006	361,289	0.811
Hermon Hospital (25)	300,000	1.894	600,000	1.108	450,008	591,021	1.326
Madison Woods (26)	329,631	0.456	337,720	0.598	347,600	337,563	0.757
Hydrogen Development (2	37,005	0.069	37,000	0.078	37,000	33,646	0.075
Special Bridge 1133 (33)	722,379	1.365	822,545	1.769	764,545	752,913	1.690
Special R&B SSFA (41)	431,911	1.051	450,000	0.811	450,800	385,563	0.865
Tax Liability (52)	466,590	0.797	622,120	0.845	717,000	539,979	1.210
Health Department (66)	650,000	1.383	650,000	1.436	650,000	598,837	1.343
Community Corrections (	433,694		624,233		655,645		
Cert Grant (35)					111		
JV Community Initiatives (	435,338		610,959		584,906		
Opioid Grant (36)	13,133		43,850		37,093		
Ottawa Riverbed Board (38	28,671		37,979		37,830		
911 Election Fund (39)	346,249		346,693		346,693		
Register of Deeds Technol	30,833		59,321		62,814		
County Auto Vehicle Dep	287,272		292,971		313,943		
Preservation Training (25)	2,543		8,000		10,000		
Special Alcohol Fund (26					54,113		
County Clerk Technology					4,533		
Special Road & Bridge (3	3,264		11,837		24,543		
Juvenile Grant Funds (53	1,695		5,000		45,444		
Retirement Grant (48)	138,390		198,199		39,111		
	3,536		37,823		227,000		
	39,548		14,900		11,939		
Totals	34,339,816	57.751	43,724,837	56.972	43,119,295	25,218,282	54.618
						Revenue Neutral Rate **	54.119
Less: Transfers	221,800		196,595		1,370,800		
Net Expenditure	33,918,016		43,528,242		41,748,495		
Total Tax Levied	34,139,346		34,302,375		xxxxxxxxxxxxxxxxx		
Assessed Valuation	618,165,723		634,565,723		645,373,344		

Outstanding Indebtedness,
January 1,

	2021	2022	2023
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

Lyon County
County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024			
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	July 1, 2023 Estimated Valuation
County Library	304,819	1.330	823,818	1.364	337,326	310,702	1.329	233,788,347

Newspaper page size: Width: 10.12 in., Height: 20.31 in.

Lyon

State of Kansas
County
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lyon

will meet on 08/11/2025 at 10:00 AM at 430 Commercial 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 and Revenue Neutral Rate.
Detailed budget information is available at County Clerk 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 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	20,097,538	35.933	21,410,910	34.184	21,636,727	14,500,716	33.443
Debt Service							
Road & Bridge	7,463,618	14.182	7,813,687	13.929	8,614,185	6,027,931	15.548
Multi-year Cap Imp (19)	3,212,706		7,000,000		3,643,199		
Mental Health (23)	409,000	0.857	413,000	0.935	400,000	361,289	0.833
Newman Hospital (25)	500,000	1.056	650,000	1.450	650,000	591,831	1.365
Noxious Weeds (26)	318,631	0.656	537,220	0.295	547,466	237,553	0.311
Hufflinger Development (2	37,000	0.082	37,000	0.078	37,000	32,646	0.073
Special Bridge 1155 (33)	722,279	1.435	822,543	1.769	784,543	732,915	1.690
Special BAB 559A (41)	421,931	1.031	430,000	0.911	430,000	385,562	0.865
Tort Liability (53)	466,200	0.995	632,134	0.943	712,000	538,979	1.210
Health Department (64)	650,000	1.382	650,000	1.426	650,000	595,037	1.342
Community Corrections (	423,454		626,222		605,643		
Cert Grant (13)					111		
JV Community Initiatives (	435,320		619,929		584,356		
Opioid Grant (16)	13,338		42,000		87,093		
Odessa Review Board (18	28,074		37,620		37,620		
911 Service Fund (19)	248,248		346,692		316,692		
Register of Deeds Technol	30,032		59,221		62,016		
County Auto-Vehicle Dep	291,322		302,074		313,913		
Prosecutor Training (35)	2,862		8,600		10,600		
Special Alcohol Fund (51					54,113		
County Clerk Technology					4,333		
Special Road & Bridge (5	3,284		11,837		26,643		
Juvenile Grant Funds (45)	1,695		5,000		15,444		
Reinvestment Grant (48)	139,398		198,199		59,111		
	2,336		37,033		287,000		
	20,268		14,500		81,939		
Totals	36,239,816	57.793	43,724,453	56.922	40,119,233	25,316,387	56.818
					Revenue Neutral Rate **		54.139
Less: Transfers	321,600		100,330		1,570,000		
Net Expenditure	35,918,216		43,623,453		38,549,233		
Total Tax Levied	34,139,346		34,302,375		xxxxxxxxxxxxxxx		
Assessed Valuation	618,195,733		436,563,322		445,573,544		

Outstanding Indebtedness,

January 1,	2022	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

Lyon County
County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
County Library	304,818	1.310	322,818	1.564	737,326	310,702	1.319	1.319	203,188,587

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Lyon County
County Clerk

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. 26, 2025

Notice ID: WTF8mge1o1l3qEPt21fe
Notice Name: Notice of RNR and budget hearing

PUBLICATION FEE: $177.23

Bettina Shank
Operations Manager

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

VERIFICATION

STATE OF KANSAS
COUNTY OF LYON

Signed or attested before me on this
26th day of August, A.D. 2025.

Notary Public

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON, HEREBY NOTIFIES THE LYON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 56.818. The date of our hearing is September 11th at 10:00 AM and will be held at 430 Commercial address in Emporia, Kansas.

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

_____ 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, 20___.

WITNESS my hand and official seal on July 18, 2025.

(Seal)

Clerk or Officer of Governing Body

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON, HEREBY NOTIFIES THE LYON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.529. The date of our hearing is September 11th at 10:00 AM and will be held at 430 Commercial address in EMPORIA, Kansas.

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

_____ 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, 20___.

WITNESS my hand and official seal on July 18, 2025.

(Seal)

Clerk or Officer of Governing Body

State of Kansas
County

Lyon 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lyon

will meet on 09/11/2025 at 10:00 AM at 430 Commercial 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 and Revenue Neutral Rate.

Detailed budget information is available at County Clerk 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 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	20,097,538	35.987	21,410,910	34.194	21,630,727	14,900,718	33.442
Debt Service							
Road & Bridge	7,463,618	14.182	7,813,687	15.029	8,054,183	6,927,911	15.548
Multi-year Cap Imp (17)	3,252,706		7,000,000		3,647,192		
Mental Health (23)	400,000	0.897	412,000	0.925	400,000	361,289	0.811
Newman Hospital (25)	500,000	1.096	650,000	1.490	650,000	591,021	1.326
Noxious Weeds (26)	578,621	0.436	537,220	0.205	547,400	227,503	0.511
Hetlinger Development (2	37,000	0.082	37,000	0.078	37,000	32,646	0.073
Special Bridge 1135 (33)	732,279	1.635	822,545	1.769	784,545	752,915	1.690
Special R&B 559A (41)	421,911	1.091	450,000	0.911	450,000	385,362	0.865
Tort Liability (53)	466,290	0.995	632,174	0.945	712,000	538,979	1.210
Health Department (66)	650,000	1.382	650,000	1.426	650,000	598,037	1.342
Community Corrections (	423,494		626,222		605,643		
Cert Grant (13)					111		
JV Community Initiative (	435,320		619,929		584,306		
Opiod Grant (16)	13,128		42,050		87,093		
Citizen Review Board (18	28,074		37,620		37,620		
911 Service Fund (19)	248,248		346,692		346,692		
Register of Deeds Techno	30,032		39,321		62,014		
County Auto-Vehicle Dep	291,522		302,074		313,985		
Prosecutor Training (38)	2,862		8,000		10,000		
Special Alcohol Fund (54					54,112		
County Clerk Technology					4,533		
Special Road & Bridge (3	3,284		11,837		26,643		
Juvenile Grant Funds (45)	1,095		5,000		45,444		
Reinvestment Grant (48)	139,390		198,199		39,111		
	2,336		57,053		287,000		
	20,268		14,500		81,939		
Totals	36,239,016	57.783	42,724,033	56.972	40,149,293	25,316,382	56.818
						Revenue Neutral Rate **	*54.159*
Less: Transfers	321,000		100,580		1,570,000		
Net Expenditure	35,918,016		42,623,453		38,579,293		
Total Tax Levied	24,159,346		24,302,375		xxxxxxxxxxxxxxxxx		
Assessed Valuation	418,105,733		426,565,722		445,572,544		

Outstanding Indebtedness, January 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*

Lyon County
County Clerk

State of Kansas
County

Lyon

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 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 Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2025 Estimated Valuation
County Library	304,818	1.380	322,818	1.564	337,326	310,702	1.529	*1.529*	203,188,587

*Tax rates are expressed in mills

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

Lyon County
County Clerk

Page No.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

County Library

Lyon

will meet on 9/11/2025 at 10:00 PM at 430 Commercial for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed budget information is available at County Clerks Office and will be available at this hearing.

SUPPORTING COUNTIES

Lyon (home county)

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	304,818	1.380	322,818	1.564	337,326	310,702	1.529
Debt Service							
Employee Benefits							
Totals	304,818	1.380	322,818	1.564	337,326	310,702	1.529
						Revenue Neutral Rate **	*1.529*
Less: Transfers	0		0		0		
Net Expenditures	304,818		322,818		337,326		
Total Tax Levied	270,320		310,597		xxxxxxxxxxxx		
Assessed Valuation	199,079,079		198,542,347		203,188,587		

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*

Lyon County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

County Library

will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Lyon (home county)

Revenue Neutral Rate*	1.526	Proposed Tax Rate	1.529

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988