COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **FIRE #4**

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.

9-29-25

Special District

2026

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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	417,690	359,555	5.933
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	417,690	359,555	
Budget Hearing Notice		7			
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

359,576

County Clerk's Use Only

60,606,222

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	5.938
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Joyce Wilson

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

Attest: Sept. 29, 2025
County Clerk

Governing Body

REC'D LYON CO CLERK
SEP 29 2025 PM3:15

Lyon County Fire District #4
Lyon County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	360,062	30,805	974	2,450	2,877	550
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	360,062	30,805	974	2,450	2,877	550

County Treas Motor Vehicle Estimate 30,805

County Treas Recreational Vehicle Estimate 974

County Treas 16/20M Vehicle Estimate 2,450

County Treas Commercial Vehicle Tax Estimate 2,877

County Treas Watercraft Tax Estimate 550

MVT Factor 0.08555

RVT Factor 0.00271

16/20M Factor 0.00680

Comm Veh Facto 0.00799

Watercraft Factor 0.00153

2026

Lyon County Fire District #4
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Machinery Reserves	85,000	85,000	95,900	K.S.A. 19-3612c
	Totals	85,000	85,000	95,900	
	Adjustments*				
	Adjusted Totals	85,000	85,000	95,900	

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

Lyon County Fire District #4
Lyon County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
NONE							
			Total	**0**	**0**	**0**	**0**

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

Lyon County Fire District #4
Lyon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,200	15,420	22,197
Receipts:			
Ad Valorem Tax	361,879	360,062	xxxxxxxxxxxxxxxx
Delinquent Tax		2,503	
Motor Vehicle Tax		28,535	30,805
Recreational Vehicle Tax		921	974
16/20M Vehicle Tax		2,090	2,450
Commercial Vehicle Tax		2,138	2,877
Watercraft Tax		318	550
In Lieu of Taxes			
Sale of Equipment			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**361,879**	**396,567**	**37,656**
Resources Available:	**399,079**	**411,987**	**59,853**
Expenditures:			
Board Salaries	1,500	1,500	1,500
City of Emporia	296,993	300,000	315,000
Equipment Repairs		3,000	5,000
Budget and Publications	76	200	200
Insurance	75	75	75
Bank Charges	15	15	15
Transfer to:			
Machinery Reserves	85,000	85,000	95,900
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**383,659**	**389,790**	**417,690**
Unencumbered Cash Balance Dec 31	15,420	22,197	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	390,331	413,320	417,690
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	417,690
		Tax Required	357,837
	Delinquent Comp Rate:	0.5%	1,718
		Amount of 2025 Ad Valorem Tax	359,555

Lyon County Fire District #4

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Machinery Reserves			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	99,936	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		99,936
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:										
General	85,000									
Interest Income	2,839									
Total Receipts	87,839	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	87,839
Resources Available:	187,775	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	187,775
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Payments on Equipmer	126,410									
Total Expenditures	126,410	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	126,410
Cash Balance Dec 31	61,365	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	61,365 **
										61,365 **

** Note: These two block figures should agree.

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Lyon County Fire District #4
Lyon County
will meet on July 29, 2025 at 9:00 AM at Fire 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 and the amount of tax to levied.
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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 202		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	383,659	5.912	389,790	6.204	417,690	359,555	5.930
Debt Service							
Non-Budgeted Funds	126,410						
Totals	510,069	5.912	389,790	6.204	417,690	359,555	5.930
						*Revenue Neutral Rate***	*5.938*
Less: Transfers	85,000		85,000		95,900		
Net Expenditures	425,069		304,790		321,790		
Total Tax Levied	332,408		360,062		xxxxxxxxxxxxxxx		
Assessed Valuation	56,237,234		58,041,281		60,633,192		

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*

Paul Challender

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON COUNTY FIRE DISTRICT #4 HEREBY NOTIFIES THE LY0N COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is August 26, 2025 at 9:00 AM and will be held at Fire Station #2, 1427 Industrial Road, Emporia, KS.

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

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand on June 30, 2025.

_____
Clerk or Officer of Governing Body

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:
Jul. 11, 2025

Notice ID: ek9KtFIlnYFOk51930CH
Notice Name: Ly. Co. Fire #4 - BH

PUBLICATION FEE: $65.79

Bettina Shank
Operations Manager

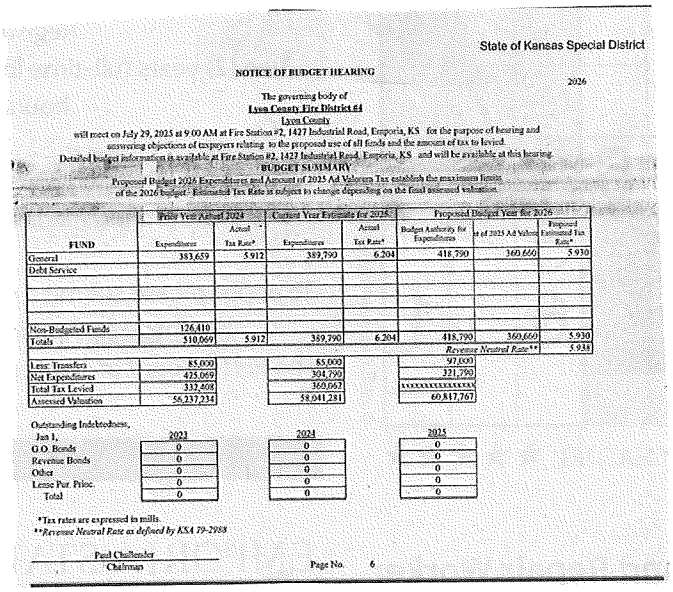
VERIFICATION

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
14th day of July, A.D. 2025

Notary Public



State of Kansas Special District

NOTICE OF BUDGET HEARING

2026

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Lyon County Fire District #4
Lyon County
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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amt of 2025 Ad Valorem	Proposed Estimated Tax Rate*
General	383,659	5.912	389,790	6.204	418,790	360,660	5.930
Debt Service							
Non-Budgeted Funds	126,410						
Totals	510,069	5.912	389,790	6.204	418,790	360,660	5.930
						*Revenue Neutral Rate***	5.933
Less: Transfers	85,000		85,000		97,000		
Net Expenditures	425,069		304,790		321,790		
Total Tax Levied	332,408		360,662		xxxxxxxxxxxxxxxxx		
Assessed Valuation	56,237,234		58,041,281		60,817,767		

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*

Paul Challender
Chairman

Page No. 6

Notice of Revenue Neutral Rate Intent

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WITNESS my hand on June 30, 2025.

Paul C Wellenstein

Clerk or Officer of Governing Body

RECEIVED
JUN 30 2025
BY:_____

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Lyon County Fire District #4
Lyon County
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General	383,659	5.912	389,790	6.204	418,790	360,660	~~5.930~~
Debt Service							
Non-Budgeted Funds							
Totals	383,659	5.912	389,790	6.204	418,790	360,660	~~5.930~~
						*Revenue Neutral Rate***	*5.938*
Less: Transfers	100,000		80,000		100,000		
Net Expenditures	283,659		309,790		318,790		
Total Tax Levied	332,408		360,062		xxxxxxxxxxxxxxxxx		
Assessed Valuation	56,237,234		58,041,281		60,817,767		

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*

Paul Challender

RECEIVED
JUN 30 2025
BY:

FIRE DISTRICT # 4

Fire District

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

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	44,693,221	0	184,575
Personal Property	811,161	0	0
Oil and Gas	0	0	0
State Assessed Utilities	15,128,810	0	0
Severed Minerals	0	0	0
Total	**60,633,192**	**0**	**184,575**
New Improvements	280,447	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 811,161

3. Actual Tax Rates Levied for the 2025 Budget

Fund	Rate
FIRE # 4 - GENERAL	6.204000
	6.204000
Revenue Neutral Rate:	**5.938000**

4. Final Assessed Valuation from November 1, 2024 Abstract 58,041,281
5. All Personal Property excluding Watercraft for 2024 833,015
6. Gross Earning (Intangible) Tax Estimate 0.00
7. Neighborhood Revitalization District Valuation Subject to Rebates 0
8. 2024 Column (2023 Tax) Delq % for FIRE # 4 - GENERAL Fund 0.48 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 549.09

06/12/2025
Date

Provided by
LYON COUNTY
Name of County