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 #8

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	108,146	67,245	3.772
Debt Service	10-113				
Capital Outlay		6	120,000		
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	228,146	67,245	3.772 ✓
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

67,259

County Clerk's Use Only

17,831,257

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	3.770
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

Veronica D

Attest: _____, 2024

County Clerk

Governing Body

Lyon County Fire District #8
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	67,213	7,751	194	474	554	44
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,213	7,751	194	474	554	44

County Treas Motor Vehicle Estimate 7,751

County Treas Recreational Vehicle Estimate 194

County Treas 16/20M Vehicle Estimate 474

County Treas Commercial Vehicle Tax Estimate 554

County Treas Watercraft Tax Estimate 44

MVT Factor 0.11532

RVT Factor 0.00289

16/20M Factor 0.00705

Comm Veh Facto 0.00824

Watercraft Factor 0.00065

2025

Lyon County Fire District #8
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	Transfers Authorized by Statute
General	Capital Outlay		20,000	46,000	K.S.A. 19-3612c
General	Firefighters' Reserve	2,170	2,500	2,500	K.S.A. 19-3612c
	Totals	2,170	22,500	48,500	
	Adjustments*				
	Adjusted Totals	2,170	22,500	48,500	

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

2025

Lyon County Fire District #8
Lyon County

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
Radios	6/5/2020	60	3.00	71,568	28,499	15,646	15,646
			Total	71,568	28,499	15,646	15,646

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

Lyon County Fire District #8
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	15,132	33,867	32,199
Receipts:			
Ad Valorem Tax	56,959	67,213	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,444	7,751
Recreational Vehicle Tax		190	194
16/20M Vehicle Tax		347	474
Commercial Vehicle Tax		641	554
Watercraft Tax		43	44
In Lieu of Taxes			
Equipment Sold	16,226		
Insurance Refund			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**73,185**	**74,878**	**9,017**
Resources Available:	**88,317**	**108,745**	**41,216**
Expenditures:			
Insurance	8,606	9,000	9,000
Maintenance and Repairs	9,592	10,000	11,000
Equipment / Capital Outlay	188	1,000	5,000
Building Rent	3,000	3,000	3,000
Utilities	3,092	3,100	3,200
Supplies - Adminiatrative	131	100	100
Radio Expense	15,646	15,646	15,646
Chief / Run Totals	1,800	4,200	4,500
Legal and Professional Services	4,965	2,000	2,000
Station Supplies	3,739	4,000	4,200
Fuel	1,521	2,000	2,000
Transfer to:			
Capital Outlay		20,000	46,000
Firefighters' Reserve	2,170	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**54,450**	**76,546**	**108,146**
Unencumbered Cash Balance Dec 31	33,867	32,199	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	56,950	105,700	108,146
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,146
		Tax Required	66,930
	Delinquent Comp Rate:	0.5%	315
		Amount of 2024 Ad Valorem Tax	67,245

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,354	49,681	72,981
Receipts:			
Transfer from:			
General	0	20,000	46,000
Interest on Idle Funds	3,327	3,300	3,300
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,327**	**23,300**	**49,300**
Resources Available:	**49,681**	**72,981**	**122,281**
Expenditures:			
Building / Equipment Purchases			120,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	**120,000**
Unencumbered Cash Balance Dec 31	49,681	72,981	2,281
2023/2024/2025 Budget Authority Amount	35,646	15,646	120,000

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Lyon County Fire District #8

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:		
Firefighters' Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	30,322	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		30,322
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations / Fundraisers	1,282									
Transfer from:										
General	2,170									
Total Receipts	3,452	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,452
Resources Available:	33,774	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	33,774
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment										
Supplies										
Firefighters' Relief										
Community Service										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	33,774	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	33,774 **
										33,774 **

** Note: These two block figures should agree.

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 #8
Lyon County
meet on September 11, 2024 at 7:30 PM at Americus Township Library, 710 Main Street, Americus, KS for the purpose of hearing answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. led budget information is available at Americus Township Library, 710 Main Street, Americus, 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	54,450	3.283	76,546	3.918	108,146	67,245	3.772
Debt Service							
Capital Outlay					120,000		
Non-Budgeted Funds							
Totals	54,450	3.283	76,546	3.918	228,146	67,245	3.772
						*Revenue Neutral Rate***	*3.770*
Less: Transfers	2,170		22,500		48,500		
Net Expenditures	52,280		54,046		179,646		
Total Tax Levied	61,066		67,213		xxxxxxxxxxxxxxxx		
Assessed Valuation	15,550,008		17,158,214		17,829,280		

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	28,499
Total	0	0	28,499

*Tax rates are expressed in mills.

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

Veronica Dean

Resolution No. 2024-01

A RESOLUTION OF THE LYON COUNTY FIRE DISTRICT #8 KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lyon County Fire District #8 was calculated as 3.770 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lyon County Fire District #8 will require the levy of a property tax rate exceeding the Revenue Neutral Rate:

WHEREAS, the Governing Body held a hearing on September 11, 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 #8, 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 #8:

The Lyon County Fire District #8 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.770 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, 2024 and **SIGNED** by the Governing Body.

Sign By: Dennis Smith, Britney Hinrichs, Bill Harman

ROLL Call Vote of the Lyon County Fire District #8
#4To Levy a property tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11, 2024.
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Bill Harman	✓		
Dennis Smith	✓		
Britney Hinrichs	✓		
Jeff Matile	✓		
Veronica Dean			✓
Totals:	4	0	1

Certified: Britney Hinrichs

RECD LYON CO CLERK
SEP 18 2024 PM4:04

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE LYON COUNTY FIRE DISTRICT #8, 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 3.772. The date of our hearing is September 11, 2024 at 7:30 PM, and will be held at Americus Township Library, 710 Main Street, Americus, KS.

_____ 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.

)

Veronica D.
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

RECD LYON CO CLERK
JUL 16 2024 PM2:44

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. 31, 2024

Notice ID: 7Q9tu4oXN4hEhyshHawK
Notice Name: Fire District #8 BH

PUBLICATION FEE: $64.21

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
3rd day of September, A.D. 20 24

Notary Public

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
Lyon County Fire District #8
Lyon County

will meet on September 11, 2024 at 7:30 PM at Americus Township Library, 710 Main Street, Americus, 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 Americus Township Library, 710 Main Street, Americus, KS and will be available at this hearing.

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Debt Service							
Capital Outlay					120,000		
Non-Budgeted Funds							
Totals	54,450	3.283	76,546	3.918	228,146	67,245	3.772
					*Revenue Neutral Rate***		3.770
Less: Transfers	2,170		22,500		48,500		
Net Expenditures	52,280		54,046		179,646		
Total Tax Levied	61,066		67,213		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,550,009		17,158,214		17,839,280		

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	28,499
Total	0	0	28,499

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

Veronica Dean
Treasurer

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