State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County Fire District # 2

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.

REC'D LYON CO CLERK
AUG 2 2024 PM 12:34

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	59,389	50,721	4.350	50,723
Debt Service	10-113	6	17,160	16,707	1.433	16,709
Totals		xxxxxxxxx	76,549	67,428	5.783 ✓	
Budget Hearing Notice		7				
Combined Rate - Budget Hearing Notice		6				
RNR Hearing Notice						
Neighborhood Revitalization Rebate						

County Clerk's Use Only

11,660,660

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 5.783

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka KS 66611
Email:
brockck@sbcglobal.net

LeRoy Bolinger, Treasurer
Thomas E Morr, Fire Chief
Phillip Reish, member

Attest: _____, 2024

Tammy Vogel
County Clerk

Governing Body

CPA Summary

REC'D LYON CO CLERK
AUG 5 2024 AM 7:20

Lyon County Fire District # 2
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	51,497	1,277	47	84	11	47
Debt Service	15,931	395	14	26	3	15
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,428	1,672	61	110	14	62

County Treas Motor Vehicle Estimate 1,672

County Treas Recreational Vehicle Estimate 61

County Treas 16/20M Vehicle Estimate 110

County Treas Commercial Vehicle Tax Estimate 14

County Treas Watercraft Tax Estimate 62

MVT Factor 0.02480

RVT Factor 0.00090

16/20M Factor 0.00163

Comm Veh Facto 0.00021

Watercraft Facto 0.00092

2025

Lyon County Fire District # 2
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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Lyon County Fire District # 2
Lyon County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
2007 Series	9/1/2007	4.6-4.8	200,000	65,000	April/Oct	Oct	2880	15000	2160	15000
Total G.O.				65,000			2,880	15,000	2,160	15,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**65,000**			**2,880**	**15,000**	**2,160**	**15,000**

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
Truck	2023	36		45,000	29,000	14,978	14,978
			Total	**45,000**	**29,000**	**14,978**	**14,978**

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

Lyon County Fire District # 2
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	75,010	15,220	7,202
Receipts:			
Ad Valorem Tax	61,217	51,497	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,422	1,277
Recreational Vehicle Tax		220	47
16/20M Vehicle Tax		705	84
Commercial Vehicle Tax		88	11
Watercraft Tax		15	47
			0
Edmon Memorial		6,285	
LY Co Fire # 8	188		
Sale of Equipment			
Insurance Refund			
Donations	225		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**61,630**	**64,232**	**1,466**
Resources Available:	**136,640**	**79,452**	**8,668**
Expenditures:			
Fire Equipment	73,233	16,500	
Radios			
Fuel & Oil	7,984	8,000	8,000
Utilities	3,152	4,000	5,000
Repairs	19,158	10,000	12,539
Insurance	14,170	15,000	15,000
Telephone	399	600	600
Mowing		2,000	2,000
Dues		250	250
Legal		500	500
Office Supplies	214	150	150
Budget & Publications	110	250	350
Odgensburg Volunteer Rescue	3,000		
Lease Purchase		15,000	15,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**121,420**	**72,250**	**59,389**
Unencumbered Cash Balance Dec 31	15,220	7,202	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	111,000	87,646	59,389
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	59,389
		Tax Required	50,721
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	50,721

CPA Summary

Lyon County Fire District # 2 2025
Lyon County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	18,600	15,931	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,638	395
Recreational Vehicle Tax		67	14
16/20M Vehicle Tax		213	26
Commercial Vehicle Tax		26	3
Watercraft Tax		5	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,600**	**17,880**	**453**
Resources Available:	**18,600**	**17,880**	**453**
Expenditures:			
GO Bond Principal	15,000	15,000	15,000
GO Bond Interest	3,600	2,880	2,160
Cash Basis Reserve			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**18,600**	**17,880**	**17,160**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	18,600	17,880	17,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,160
		Tax Required	16,707
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	16,707

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2025

The governing body of

Lyon County Fire District # 2

Lyon County

will meet on August 1, 1024 at 7:00 PM at North Lyon County Fire Station, 427 E Seventh, Admire 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 Lyon County Clerk's office 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	121,420	5.372	72,250	4.727	59,389	50,721	4.350
Debt Service	18,600	0.997	17,880	1.463	17,160	16,707	1.433
Totals	140,020	6.369	90,130	6.190	76,549	67,428	5.783
						*Revenue Neutral Rate***	*5.783*
Less: Transfers	0		0		0		
Net Expenditures	140,020		90,130		76,549		
Total Tax Levied	74,057		67,428		xxxxxxxxxxxxxxx		
Assessed Valuation	10,588,970		10,894,003		11,658,972		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	90,000	80,000	65,000
Lease Pur. Princ.	4,238	0	29,000
Total	94,238	80,000	94,000

*Tax rates are expressed in mills.

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

LeRoy Boline

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. 20, 2024

Notice ID: uD40cdMxTwo1p1mo7WC2
Notice Name: Fire Dist. #2 Notice of Budget Hearing

PUBLICATION FEE: $68.67

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

23rd day of July, A.D. 2024.

Notary Public

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

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Lyon County Fire District # 2
Lyon County

will meet on August 1, 2024 at 7:00 PM at North Lyon County Fire Station, 427 E Seventh, Admire 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 Lyon County Clerk's office 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	121,420	5.372	72,250	4.727	59,389	50,721	4.350
Debt Service	18,600	0.997	17,880	1.463	17,160	16,707	1.433
Totals	140,020	6.369	90,130	6.190	76,549	67,428	5.783
						*Revenue Neutral Rate***	5.783
Less: Transfers	0		0		0		
Net Expenditures	140,020		90,130		76,549		
Total Tax Levied	74,057		67,428		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,588,970		10,894,003		11,658,972		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	90,000	80,000	65,000
Lease Pur. Princ.	4,238	0	29,000
Total	94,238	80,000	94,000

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

LeRoy Boline
Treasurer

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF Lyon County Fire District # 2, HEREBY NOTIFIES THE Lyon 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 5.783. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

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

WITNESS my hand and official seal on 7-18, 2024.

(Seal)

Clerk or Officer of Governing Body

Treasurer

REC'D LYON CO CLERK
JUL 18 2024 PM1:12