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 #1

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	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	345,185	58,183	2.162 ✓
Debt Service	10-113				
Totals		xxxxxxxxx	345,185	58,183	2.162
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

58,188

County Clerk's Use Only

26,914,228

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	2.131
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

Douglas Schmidt
Dean A Hemsath
Bob Midby
Kimberly [illegible]

Attest: _____, 2024

County Clerk

Governing Body

Lyon County Fire District #1
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	58,182	4,355	110	338	147	46
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	58,182	4,355	110	338	147	46

County Treas Motor Vehicle Estimate 4,355

County Treas Recreational Vehicle Estimate 110

County Treas 16/20M Vehicle Estimate 338

County Treas Commercial Vehicle Tax Estimate 147

County Treas Watercraft Tax Estimate 46

MVT Factor 0.07485

RVT Factor 0.00189

16/20M Factor 0.00581

Comm Veh Facto 0.00253

Watercraft Facto 0.00079

2025

Lyon County Fire District #1
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
	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 #1
Lyon County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NONE										
Total Revenue				0			0	0	0	0
Other:										
NONE										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
NONE							
			Total	**0**	**0**	**0**	**0**

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

Lyon County Fire District #1
Lyon County

2025

State of Kansas
Special District

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	216,973	251,602	277,237
Receipts:			
Ad Valorem Tax	61,251	58,182	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,303	4,355
Recreational Vehicle Tax		108	110
16/20M Vehicle Tax		375	338
Commercial Vehicle Tax		197	147
Watercraft Tax		45	46
In Lieu of Taxes			
Sale of Equipment			
Grants and Donations	4,999	5,000	5,000
Interest on Idle Funds	21	150	150
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**66,271**	**68,360**	**10,146**
Resources Available:	**283,244**	**319,962**	**287,383**
Expenditures:			
Operations - City of Olpe	17,300	20,000	20,000
Equipment and Repairs	14,185	15,000	15,000
Capital Outlay		0	302,460
Budget and Publications	147	200	200
Office Expense	10	25	25
Radio Expense			
Health and Wellness		7,500	7,500
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**31,642**	**42,725**	**345,185**
Unencumbered Cash Balance Dec 31	251,602	277,237	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	276,425	310,185	345,185
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	345,185
		Tax Required	57,802
	Delinquent Comp Rate:	0.7%	381
		Amount of 2024 Ad Valorem Tax	58,183

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 #1

Lyon County

will meet on August 26, 2024 at 7:00 PM at Olpe Fire Station, 204 West Bitler, Olpe, 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 Olpe Fire Station, 204 West Bitler, Olpe, 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	31,642	2.169	42,725	2.094	345,185	58,183	2.163
Debt Service							
Totals	31,642	2.169	42,725	2.094	345,185	58,183	2.163
						*Revenue Neutral Rate***	*2.131*
Less: Transfers	0		0		0		
Net Expenditures	31,642		42,725		345,185		
Total Tax Levied	57,316		58,182		xxxxxxxxxxxxxxxxx		
Assessed Valuation	26,434,442		27,387,839		26,903,218		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Kim Irwin

Resolution No. 2024-01

A RESOLUTION OF THE LYON COUNTY FIRE DISTRICT #1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lyon County Fire District #1 was calculated as 2.131 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lyon County Fire District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate:

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

WHEREAS, the Governing Body of the Lyon County Fire District #1, 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 #1:

The Lyon County Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.131 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 26th day of August, 2024 and **SIGNED** by the Governing Body.

Sign By: Douglas Schmidt, Dean Hermesch, Bob Miller

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

Governing Body Member	Yes	No	N
Dean Hermesch	✓		
Kim Irwin	✓		
Bob Miller	✓		
Charles Pettijohn			✓
Doug Schmidt	✓		
Totals:			

Certified:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
Lyon County Fire District #1
Lyon County

will meet on August 26, 2024 at 7:00 PM at Olpe Fire Station, 204 West Bitler, Olpe, 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 Olpe Fire Station, 204 West Bitler, Olpe, 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	31.642	2.169	42.725	2.094	345.185	58.183	2.163
Debt Service							
Totals	31.642	2.169	42.725	2.094	345.185	58.183	2.163
						*Revenue Neutral Rate***	*2.131*
Less: Transfers	0		0		0		
Net Expenditures	31.642		42.725		345.185		
Total Tax Levied	57.316		58.182		xxxxxxxxxxxxxxxxx		
Assessed Valuation	26.434.442		27.387.839		26.903.218		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Kim Irwin
Treasurer

Page No. 6

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Emporia Gazette
109 W. 6th Ave
(620) 342-4800

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of The Emporia Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Lyon, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 13, 2024

Notice ID: AiZPc0xLWT8hicirtA9A
Notice Name: Fire Dist #1

PUBLICATION FEE: $72.36

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
13 day of August, A.D. 2024

Notary Public

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE LYON COUNTY FIRE DISTRICT #1, 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 2.163. The date of our hearing is August 26, 2024 at 7:00 PM, and will be held at Olpe Fire Station, 204 West Bitler, Olpe, 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.

(seal)

Kimberly Irwin
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

REC'D LYON CO CLERK
JUL 16 2024 PM2:44