COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **FIRE #1**

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.

✓

State of Kansas
Special District
2026

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 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	151,015	58,293	2.169
Debt Service	10-113				
Totals		xxxxxxxxx	151,015	58,293	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

58,307

County Clerk's Use Only

26,881,985

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.164
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

Attest: August 21, 2025
County Clerk

Douglas Schmidt
Jason L Hemmerich
Jmmarii
Bob Miller
Kimberly Irvin

Governing Body

RECD LYON CO CLERK
AUG 26 2025 PM1:13

Lyon County Fire District #1
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	58,183	4,468	112	367	206	54
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	58,183	4,468	112	367	206	54

County Treas Motor Vehicle Estimate 4,468

County Treas Recreational Vehicle Estimate 112

County Treas 16/20M Vehicle Estimate 367

County Treas Commercial Vehicle Tax Estimate 206

County Treas Watercraft Tax Estimate 54

MVT Factor 0.07679

RVT Factor 0.00192

16/20M Factor 0.00631

Comm Veh Facto 0.00354

Watercraft Facto 0.00093

2026

Lyon County Fire District #1
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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*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 #1
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 #1
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	251,602	223,953	82,989
Receipts:			
Ad Valorem Tax	62,773	58,183	xxxxxxxxxxxxxxxx
Delinquent Tax		381	
Motor Vehicle Tax		4,355	4,468
Recreational Vehicle Tax		110	112
16/20M Vehicle Tax		338	367
Commercial Vehicle Tax		147	206
Watercraft Tax		46	54
In Lieu of Taxes			
Sale of Equipment		1,976	
Grants and Donations			
Interest on Idle Funds	5,270	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**68,043**	**70,536**	**10,207**
Resources Available:	**319,645**	**294,489**	**93,196**
Expenditures:			
Operations - City of OLpe	23,617	24,000	25,000
Equipment and Repairs	11,394	15,000	15,000
Capital Outlay	60,499	167,000	100,815
Budget and Publications	172	200	200
Office Expense	10	300	500
Health and Wellness		4,000	7,500
Technology		1,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**95,692**	**211,500**	**151,015**
Unencumbered Cash Balance Dec 31	223,953	82,989	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	310,185	345,185	151,015
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,015
		Tax Required	57,819
	Delinquent Comp Rate:	0.8%	474
		Amount of 2025 Ad Valorem Tax	58,293

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

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

will meet on August 21, 2025 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 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 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	95,692	2.094	211,500	2.162	151,015	58,293	2.168
Debt Service							
Totals	95,692	2.094	211,500	2.162	151,015	58,293	2.168
						*Revenue Neutral Rate***	*2.164*
Less: Transfers	0		0		0		
Net Expenditures	95,692		211,500		151,015		
Total Tax Levied	58,182		58,183		xxxxxxxxxxxxxxxxx		
Assessed Valuation	27,387,839		26,914,228		26,881,996		

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*

Kim Irwin

Resolution No. 2025-01

A RESOLUTION OF THE LYON COUNTY FIRE DISTRICT #1 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 2.164 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; and

WHEREAS, the Governing Body held a hearing on August 21, 2025 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 2.164 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 21st day of August, 2025 and SIGNED by the Governing Body.

Douglas Schmidt, Dean Hermesch, Bob Miller

Attested: Kimberly Irwin

Roll Call Vote

A Roll Call Vote of the Lyon County Fire District #1 To Levy a Property Tax Exceeding the Revenue Hearing to Exceed Revenue Neutral Rate held on August 21, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Dean Hermesch	✓		
Kim Irwin	✓		
Bob Miller	✓		
Jake Miller			✓
Doug Schmidt	✓		
TOTAL	4	Ø	1

Certified: Kimberly Irwin

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. 1, 2025

Notice ID: dp7wbnLkbaZQ8YojtLIv
Notice Name: Fire Dist #1 - BH

PUBLICATION FEE: $59.90

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
1st day of August, A.D. 2025.

Notary Public

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

State of Kansas Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

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

will meet on August 21, 2025 at 7:00 PM at Olpe Fire Station, 204 West Belle, 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 be paid and the revenue neutral rate. Detailed budget information is available at Olpe Fire Station, 204 West Belle, Olpe, KS and will be available at this hearing.

BUDGET SUMMARY

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	Prior Year Actual 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	93,692	2.094	211,500	2.162	151,450	58,732	2.188
Debt Service							
Totals	93,692	2.094	211,500	2.162	151,450	58,732	2.188
						*Revenue Neutral Rate***	2.161
Less: Transfers	0		0		0		
Net Expenditure	93,692		211,500		151,450		
Total Tax Levied	58,132		59,132		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	27,767,839		26,918,229		27,060,529		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase	0	0	0
Total	0	0	0

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

Kim Irsyn
Treasurer

Page No. 6

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

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Notice Name: Fire Dist #1 - BH

PUBLICATION FEE: $59.90

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
1st day of August, A.D. 2025.

Notary Public

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

State of Kansas Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

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

will meet on August 21, 2023 at 7:00 PM at Olpe Fire Station, 204 West Elder, 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 be levied and the revenue neutral rate. Detailed budget information is available at Olpe Fire Station, 204 West Elder, Olpe, KS 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 Rates are 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	Expenditure	Actual Tax Rate*	Expenditure	Actual Tax Rate*	Budget Authority for Expenditure	Proposed Tax Rate for Budget Year*
General	95,602	2.094	211,500	2.162	151,450	2.165
Debt Service						
Totals	95,602	2.094	211,500	2.162	151,450	2.165
					Revenue Neutral Rate**	2.441
Less: Transfers	0		0		0	
Net Expenditure	95,602		211,500		151,450	
Total Tax Levied	91,182		28,313		See worksheet	
Assessed Valuation	43,553,935		97,864,529		69,964,529	

Outstanding Indebtedness,

	2022	2023	2024
Jan 1,	0	0	0
GO Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase	0	0	0
Total	0	0	0

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

Kim Irvin
Treasurer

Page No 6

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON COUNTY FIRE DISTRICT #1 HEREBY NOTIFIES THE LY0N 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 ~~2.168.~~ The date of our hearing is August 21 at 7:00 PM and will be held at Olpe Fire Station, 204 West Bitler, Olpe, KS.

*** 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, 2025.

WITNESS my hand on June 18, 2025.

Kimberly Green

Clerk or Officer of Governing Body

RNR - 2.168

RECEIVED
JUN 18 2025
BY:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026 State of Kansas Special District

The governing body of

Lyon County Fire District #1

Lyon County

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General	95,692	2.094	211,500	2.162	151,450	58,732	~~2.168~~
Debt Service							
Totals	95,692	2.094	211,500	2.162	151,450	58,732	~~2.168~~
						*Revenue Neutral Rate***	*2.164*
Less: Transfers	0		0		0		
Net Expenditures	95,692		211,500		151,450		
Total Tax Levied	58,182		58,183		xxxxxxxxxxxxxxxx		
Assessed Valuation	27,387,839		26,914,228		27,086,528		

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*

Kim Irwin

RECEIVED
JUN 18 2025
BY:

FIRE DISTRICT # 1

Fire District

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

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	19,797,671	0	204,532
Personal Property	244,546	0	0
Oil and Gas	255,828	0	0
State Assessed Utilities	6,583,951	0	0
Severed Minerals	0	0	0
Total	**26,881,996**	**0**	**204,532**
New Improvements	299,294	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 500,374

3. Actual Tax Rates Levied for the 2025 Budget

Fund	Rate
FIRE DISTRICT # 1 - GENERAL	2.162000
	2.162000
Revenue Neutral Rate:	**2.164000**

4. Final Assessed Valuation from November 1, 2024 Abstract 26,914,228
5. All Personal Property excluding Watercraft for 2024 507,607
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 DISTRICT # 1 - GENERAL Fund 0.82 %

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 54.24

06/12/2025
Date

Provided by
LYON COUNTY
Name of County