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 #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 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	0	5	75,900	67,215	3.659
Debt Service	10-113				
Capital Outlay		6	90,000		
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	165,900	67,215	
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

67,224

County Clerk's Use Only

18,372,473

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.660
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

Veronica D

Attest: Sept. 30, 2025

County Clerk

Governing Body

REC'D LYON CO CLERK
SEP 30 2025 PM3:02

Lyon County Fire District #8
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	67,245	7,625	226	541	748	75
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,245	7,625	226	541	748	75

County Treas Motor Vehicle Estimate 7,625

County Treas Recreational Vehicle Estimate 226

County Treas 16/20M Vehicle Estimate 541

County Treas Commercial Vehicle Tax Estimate 748

County Treas Watercraft Tax Estimate 75

MVT Factor 0.11339

RVT Factor 0.00336

16/20M Factor 0.00805

Comm Veh Facto 0.01112

Watercraft Facto 0.00112

2026

Lyon County Fire District #8
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	Capital Outlay	25,000	25,000	25,000	K.S.A. 19-3612c
General	Firefighters' Reserve	2,500	2,500		K.S.A. 19-3612c
	Totals	27,500	27,500	25,000	
	Adjustments*				
	Adjusted Totals	27,500	27,500	25,000	

*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 #8
Lyon County

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										
				0			0	0	0	0
Total G.O.										
Revenue Bonds:										
NONE										
				0			0	0	0	0
Total Revenue										
Other:										
NONE										
				0			0	0	0	0
Total Other				**0**			**0**	**0**	**0**	**0**
Total										

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
Radios	6/5/2020	60	3.00	71,568	15,646	15,646	0
			Total	**71,568**	**15,646**	**15,646**	**0**

***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

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	33,867	13,082	149
Receipts:			
Ad Valorem Tax	74,878	67,245	xxxxxxxxxxxxxxx
Delinquent Tax		315	
Motor Vehicle Tax		7,751	7,625
Recreational Vehicle Tax		194	226
16/20M Vehicle Tax		474	541
Commercial Vehicle Tax		554	748
Watercraft Tax		44	75
In Lieu of Taxes			
Sale of Equipment		2,000	
Insurance Refund			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**74,878**	**78,577**	**9,215**
Resources Available:	**108,745**	**91,659**	**9,364**
Expenditures:			
Insurance	14,115	9,500	10,000
Maintenance and Repairs	8,141	8,500	8,500
Equipment / Capital Outlay	17,585	15,000	14,000
Building Rent	3,000	3,000	3,000
Utilities	2,810	3,000	3,000
Supplies - Administrative	84	100	100
Radio Expense	15,646	0	0
Chief Duties	1,800	1,800	1,800
Legal and Professional Services	1,129	1,000	1,000
Station Supplies	2,149	3,000	3,000
Fuel	564	1,800	2,000
Run Totals	3,640	3,500	3,500
Truck Purchase		14,000	0
Transfer to:			
Capital Outlay	25,000	25,000	23,500
Firefighters' Reserve		2,310	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**95,663**	**91,510**	**75,900**
Unencumbered Cash Balance Dec 31	13,082	149	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	105,700	108,146	75,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,900
		Tax Required	66,536
	Delinquent Comp Rate:	1.0%	679
		Amount of 2025 Ad Valorem Tax	67,215

Lyon County Fire District #8
Lyon County
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	49,681	93,657	68,657
Receipts:			
Sale of Equipment	15,100		
Transfer from:			
General	25,000	25,000	25,000
Interest on Idle Funds	3,876		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**43,976**	**25,000**	**25,000**
Resources Available:	**93,657**	**118,657**	**93,657**
Expenditures:			
Building / Equipment Purchases		50,000	90,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**50,000**	**90,000**
Unencumbered Cash Balance Dec 31	93,657	68,657	3,657
2024/2025/2026 Budget Authority Amoun	15,646	120,000	90,000

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

2026

Lyon County Fire District #8

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

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	33,774	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		33,774
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations / Fundraisers	13,200									
Transfer from:										
General										
Total Receipts	13,200	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	13,200
Resources Available:	46,974	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	46,974
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	5,000									
Supplies	3,747									
Firefighters' Relief										
Community Service										
Total Expenditures	8,747	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,747
Cash Balance Dec 31	38,227	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	38,227 **
										38,227 **

** 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 #8
Lyon County
meet on September 10, 2025 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 and the amount of tax to levied.
ıiled budget information is available at Americus Township Library, 710 Main Street, Americus, 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	95,663	3.918	91,510	3.772	75,900	67,215	3.659
Debt Service							
Capital Outlay			50,000		90,000		
Non-Budgeted Funds	8,747						
Totals	104,410	3.918	141,510	3.772	165,900	67,215	3.659
						*Revenue Neutral Rate***	*3.660*
Less: Transfers	27,500		27,500		25,000		
Net Expenditures	76,910		114,010		140,900		
Total Tax Levied	67,213		67,245		xxxxxxxxxxxxxxx		
Assessed Valuation	17,158,214		17,831,257		18,371,986		

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	28,499	15,646
Total	0	28,499	15,646

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

Verionca Dean

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. 22, 2025

Notice ID: IWlWpcv3rUqEM9f2J85X
Notice Name: Ly. Co. Fire Dist. 8

PUBLICATION FEE: $66.26

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
22nd day of August, A.D. 2025.

Notary Public

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON COUNTY FIRE DISTRICT #8 HEREBY NOTIFIES THE LYON 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 3.784. The date of our hearing is September 10, 2025 at 7:30 PM and will be held at Americus Township Library, 710 Main Street, Americus, 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 27, 2025.

Veronica D

Clerk or Officer of Governing Body

RECEIVED
JUN 27 2025
BY:

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 #8

Lyon County

meet on September 10, 2025 at 7:30 PM at Americus Townhip 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. iled budget information is available at Americus Township Library, 710 Main Street, Americus, 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	95,663	3.918	91,510	3.772	77,400	68,730	~~3.724~~
Debt Service							
Capital Outlay			50,000		90,000		
Non-Budgeted Funds	8,747						
Totals	104,410	3.918	141,510	3.772	167,400	68,730	~~3.724~~
						*Revenue Neutral Rate***	*3.660*
Less: Transfers	27,500		27,500		25,000		
Net Expenditures	76,910		114,010		142,400		
Total Tax Levied	67,213		67,245		xxxxxxxxxxxxxxxx		
Assessed Valuation	17,158,214		17,831,257		18,454,743		

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	28,499	15,646
Total	0	28,499	15,646

*Tax rates are expressed in mills.

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

Veronica Dean

Tax Year: 2025	COUNTY CLERK'S BUDGET INFORMATION FOR THE 2026 BUDGET CMBLT032	Date - Time: 2025/06/12 - 13:56.04

FIRE DISTRICT #8

Fire District

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

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	15,107,370	0	82,757
Personal Property	206,552	0	0
Oil and Gas	0	0	0
State Assessed Utilities	3,058,064	0	0
Severed Minerals	0	0	0
Total	**18,371,986**	**0**	**82,757**
New Improvements	52,471	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 206,552

3. Actual Tax Rates Levied for the 2025 Budget

Fund	Rate
FIRE DISTRICT #8 - GENERAL	3.772000
	3.772000
Revenue Neutral Rate:	3.660000

4. Final Assessed Valuation from November 1, 2024 Abstract 17,831,257

5. All Personal Property excluding Watercraft for 2024 257,482

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 #8 - GENERAL Fund 1.02 %

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 74.58

06/12/2025
Date

Provided by
LYON COUNTY
Name of County

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

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Statement of Indebt. & Lease/Purchase		4			
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Debt Service	10-113				
Capital Outlay		6	90,000		
		6			
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	165,900	67,215	
Budget Hearing Notice		8			
Combined Rate - Budget Hearing Notice		8			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.660
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

Veronica De

Attest: _____, 2025

County Clerk

Governing Body

Lyon County Fire District #8
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	67,245	7,625	226	541	748	75
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	67,245	7,625	226	541	748	75

County Treas Motor Vehicle Estimate 7,625

County Treas Recreational Vehicle Estimate 226

County Treas 16/20M Vehicle Estimate 541

County Treas Commercial Vehicle Tax Estimate 748

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MVT Factor 0.11339

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Comm Veh Facto 0.01112

Watercraft Facto 0.00112

2026

Lyon County Fire District #8
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	Capital Outlay	25,000	25,000	25,000	K.S.A. 19-3612c
General	Firefighters' Reserve	2,500	2,500		K.S.A. 19-3612c
	Totals	27,500	27,500	25,000	
	Adjustments*				
	Adjusted Totals	27,500	27,500	25,000	

*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 #8
Lyon County

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
Radios	6/5/2020	60	3.00	71,568	15,646	15,646	0
			Total	**71,568**	**15,646**	**15,646**	**0**

***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

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	33,867	13,082	149
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Insurance Refund			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**74,878**	**78,577**	**9,215**
Resources Available:	**108,745**	**91,659**	**9,364**
Expenditures:			
Insurance	14,115	9,500	10,000
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Building Rent	3,000	3,000	3,000
Utilities	2,810	3,000	3,000
Supplies - Administrative	84	100	100
Radio Expense	15,646	0	0
Chief Duties	1,800	1,800	1,800
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Truck Purchase		14,000	0
Transfer to:			
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Firefighters' Reserve		2,310	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
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Unencumbered Cash Balance Dec 31	13,082	149	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	105,700	108,146	75,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	75,900
		Tax Required	66,536
	Delinquent Comp Rate:	1.0%	679
		Amount of 2025 Ad Valorem Tax	67,215

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	49,681	93,657	68,657
Receipts:			
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Transfer from:			
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Does misc. exceed 10% of Total Receipts			
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Resources Available:	**93,657**	**118,657**	**93,657**
Expenditures:			
Building / Equipment Purchases		50,000	90,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**50,000**	**90,000**
Unencumbered Cash Balance Dec 31	93,657	68,657	3,657
2024/2025/2026 Budget Authority Amoun	15,646	120,000	90,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

Lyon County Fire District #8

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:		
Firefighters' Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	33,774	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		33,774
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations / Fundraisers	13,200									
Transfer from:										
General										
Total Receipts	13,200	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	13,200
Resources Available:	46,974	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	46,974
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	5,000									
Supplies	3,747									
Firefighters' Relief										
Community Service										
Total Expenditures	8,747	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,747
Cash Balance Dec 31	38,227	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	38,227 **
										38,227 **

** 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 #8

Lyon County

meet on September 10, 2025 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 and the amount of tax to levied.

iled budget information is available at Americus Township Library, 710 Main Street, Americus, 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	95,663	3.918	91,510	3.772	75,900	67,215	3.659
Debt Service							
Capital Outlay			50,000		90,000		
Non-Budgeted Funds	8,747						
Totals	104,410	3.918	141,510	3.772	165,900	67,215	3.659
						*Revenue Neutral Rate***	*3.660*
Less: Transfers	27,500		27,500		25,000		
Net Expenditures	76,910		114,010		140,900		
Total Tax Levied	67,213		67,245		xxxxxxxxxxxxxxxx		
Assessed Valuation	17,158,214		17,831,257		18,371,986		

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	28,499	15,646
Total	0	28,499	15,646

*Tax rates are expressed in mills.

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

Verionca Dean

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. 22, 2025

Notice ID: IWlWpcv3rUqEM9f2J85X
Notice Name: Ly. Co. Fire Dist. 8

PUBLICATION FEE: $66.26

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
22nd 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 BUDGET HEARING

2026

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

will meet on September 10, 2025 at 7:00 PM at American Township Library, 710 Main Street, American, 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 be levied

Detailed budget information is available at American Township Library, 710 Main Street, American, 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.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Ad Valorem Tax (Excl. Delinquent)	Proposed Estimated Tax Rate*
General	95,663	3.918	91,510	3.772	75,900	67,215	3.659
Debt Service							
Capital Outlay			50,000		90,000		
Non-Budgeted Funds	8,747						
Totals	104,410	3.918	141,510	3.772	165,900	67,215	3.659
					*Revenue Neutral Rate***		3.660
Less: Transfers	27,500		27,500		35,000		
Net Expenditures	76,910		114,010		130,900		
Total Tax Levied	67,213		67,245		xxxxxxxxxxxxxxx		
Assessed Valuation	17,158,214		17,831,357		18,371,946		

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	29,499	15,646
Total	0	29,499	15,646

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by K.S.A. 79-2988*

Veronica Dean
Treasurer

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