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 #3

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	86,948	39,944	7.681
Debt Service	10-113				
		6			
Totals		xxxxxxxxx	86,948	39,944	7.681 ✓
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

39,947

County Clerk's Use Only

5,200,829

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	7.654
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: _____, 2024

County Clerk

Governing Body

mandyphurmaast@gmail.com
785-259-0094

Lyon County Fire District #3
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	39,768	3,414	62	446	131	14
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	39,768	3,414	62	446	131	14

County Treas Motor Vehicle Estimate 3,414

County Treas Recreational Vehicle Estimate 62

County Treas 16/20M Vehicle Estimate 446

County Treas Commercial Vehicle Tax Estimate 131

County Treas Watercraft Tax Estimate 14

MVT Factor 0.08585

RVT Factor 0.00156

16/20M Factor 0.01122

Comm Veh Facto 0.00329

Watercraft Facto 0.00035

Lyon County Fire District #3
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
	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

Lyon County Fire District #3
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
Radios	4/14/2020	58	3.25	46,851	19,511	10,251	9,872
Truck	3/29/2003	86	5.50	115,000	115,000	20,376	20,376
			Total	**161,851**	**134,511**	**30,627**	**30,248**

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

Lyon County Fire District #3
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	3,536	11,035	33,341
Receipts:			
Ad Valorem Tax	40,108	39,768	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		23,710	3,414
Recreational Vehicle Tax		749	62
16/20M Vehicle Tax		2,489	446
Commercial Vehicle Tax		2,216	131
Watercraft Tax		307	14
In Lieu of Taxes			
Donations	8,041	10,000	10,000
Sale of Equipment	10,000		
Insurance Claim and Refund			
Grant			
Interest on Idle Funds	9	15	15
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**58,158**	**79,254**	**14,082**
Resources Available:	**61,694**	**90,289**	**47,423**
Expenditures:			
Fire and EMS Equipment	5,723	6,000	6,000
Equipment Purchases			
Vehicle Repairs	21,327	7,000	37,000
Fuel	1,112	1,500	1,500
Lyon County Property Tax	44	45	45
Insurance	4,168	4,500	4,500
Office Expense	26	30	30
Avertising	342	345	345
Professional Dues	1,160	200	200
Utilities	3,598	4,000	4,000
Radio Payment	10,252	10,252	10,252
Truck Payment		20,376	20,376
Contractor Expense	2,636	1,500	1,500
Professional Servuce Expense	271	1,200	1,200
Interest Expense			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**50,659**	**56,948**	**86,948**
Unencumbered Cash Balance Dec 31	11,035	33,341	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	84,070	64,152	86,948
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	86,948
		Tax Required	39,525
	Delinquent Comp Rate:	1.1%	419
		Amount of 2024 Ad Valorem Tax	39,944

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 #3
Lyon County
will meet on August 29, 2024 at 2:00 PM at Fire Station #3, 3278 Main Street, Reading, 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 Fire Station #3, 3278 Main Street, Reading, 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	50,659	7.286	56,948	7.580	86,948	39,944	7.687
Debt Service							
Totals	50,659	7.286	56,948	7.580	86,948	39,944	7.687
						*Revenue Neutral Rate***	*7.654*
Less: Transfers	0		0		0		
Net Expenditures	50,659		56,948		86,948		
Total Tax Levied	36,025		39,768		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,944,863		5,246,954		5,196,029		

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.	39,066	29,763	134,511
Total	39,066	29,763	134,511

*Tax rates are expressed in mills.

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

Jason Gibson

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE LYON COUNTY FIRE DISTRICT #3, 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 7.687. The date of our hearing is August 29, 2024 at 2:00 PM, and will be held at Fire Station #3, 3278 Main Street, Reading, 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)

Mandy Hutchison
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

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

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	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	t of 2024 Ad Valore	Proposed Estimated Tax Rate*
General	50,659	7.286	56,948	7.580	86,948	39,944	7.687
Debt Service							
Totals	50,659	7.286	56,948	7.580	86,948	39,944	7.687
						*Revenue Neutral Rate***	7.654
Less: Transfers	0		0		0		
Net Expenditures	50,659		56,948		86,948		
Total Tax Levied	36,025		39,768		xxxxxxxxxxxxxxx		
Assessed Valuation	4,944,863		5,246,954		5,196,029		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
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Other	0	0	0
Lease Pur. Princ.	39,066	29,763	134,511
Total	39,066	29,763	134,511

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

Jason Gibson
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. 17, 2024

Notice ID: A5p96N5jIz03lVhbVoKM
Notice Name: Fire District #3 BH

PUBLICATION FEE: $65.53

Bettina Shank
Operations Manager

VERIFICATION

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
19th day of August, A.D. 2024.

Lisa Stueve
Notary Public

RNR Checklist:

Qma On or before **July 20**; notify clerk of exceeding RNR

Jma Publish "Notice of Hearing" 10 days before hearing

Jma Send 1 copy of Affidavit of publication to County Clerk

✓ Hold hearing between **August 20 - September 20** August 29, 2:00 PM

_____ Roll Call of RNR Hearing/Resolution must be turned into County Clerk

- Minutes will work, must report names and vote cast
  -OR- fill out the Roll Call that's at the bottom of the Resolution and turn into County Clerk

_____ **After RNR hearing** submit budget and all supporting documents to County Clerk by **October 1st**.

_____ *If **NO RNR hearing** is needed, budgets are due to County Clerk by **August 25th**.*

mandypharmaa1st@gmail.com
785-289-0094

Resolution No. 2024-01

A RESOLUTION OF THE LYON COUNTY FIRE DISTRICT #3, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lyon County Fire District #3 was calculated as 7.654 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Lyon County Fire District #3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate:

WHEREAS, the Governing Body held a hearing on August 29, 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 #3, 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 #3:

The Lyon County Fire District #3 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.654 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 29th day of August, 2024 and **SIGNED** by the Governing Body.

Sign By:

ROLL Call Vote of the Lyon County Fire District #3
To Levy a property tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 29, 2024.
Resolution No. 2024-01

Governing Body Member	Yes	No	N
Jason Gibson			
Sam Briggs			
J.J. Stuttler			
Mandy Gibson			
Totals:			

Certified: _____

REC'D LYON CO CLERK
SEP 13 2024 AM10:35