COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **FIRE #3**

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.

9-22-25

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 #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 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	64,500	40,823	7.6065
Debt Service	10-113				
Totals		xxxxxxxxx	64,500	40,823	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

40,823

County Clerk's Use Only

5,325,901

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	7.512
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: Sept. 22, 2025
County Clerk

Jason Gibson

Mandy Gibson

Governing Body

REC'D LYON CO CLERK
SEP 22 2025 PM12:54

Lyon County Fire District #3
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	39,944	3,989	65	520	211	34
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	39,944	3,989	65	520	211	34

County Treas Motor Vehicle Estimate 3,989

County Treas Recreational Vehicle Estimate 65

County Treas 16/20M Vehicle Estimate 520

County Treas Commercial Vehicle Tax Estimate 211

County Treas Watercraft Tax Estimate 34

MVT Factor 0.09986

RVT Factor 0.00163

16/20M Factor 0.01302

Comm Veh Facto 0.00528

Watercraft Facto 0.00085

2026

Lyon County Fire District #3
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 #3
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
Radios	4/14/2020	58	3.25	46,851	9,872	9,872	0
Truck	3/29/2023	86	5.50	115,000	101,746	20,376	20,376
			Total	**161,851**	**111,618**	**30,248**	**20,376**

***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

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	11,035	18,206	10,154
Receipts:			
Ad Valorem Tax	44,103	39,944	xxxxxxxxxxxxxxxx
Delinquent Tax		419	
Motor Vehicle Tax		3,414	3,989
Recreational Vehicle Tax		62	65
16/20M Vehicle Tax		446	520
Commercial Vehicle Tax		131	211
Watercraft Tax		14	34
In Lieu of Taxes			
Donations	11,691	6,000	6,000
Sale of Equipment			
Insurance Claim and Refund	6,080		
Grant	6,457	3,000	3,000
Interest on Idle Funds	18	20	20
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**68,349**	**53,450**	**13,839**
Resources Available:	**79,384**	**71,656**	**23,993**
Expenditures:			
Fire and EMS Equipment	6,781	6,000	6,000
Equipment Purchases			
Vehicle Repairs	12,959	13,000	26,000
Fuel	930	1,000	1,000
Lyon County Property Tax	43	44	44
Insurance	4,328	4,750	5,000
Office Expense	480	480	480
Advertising	2,489	3,000	3,000
Professional Dues	530	550	550
Utilities	1,230	1,250	1,250
Radio Payment	10,252	10,252	0
Truck Payment	20,376	20,376	20,376
Contractor Expense	780	800	800
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**61,178**	**61,502**	**64,500**
Unencumbered Cash Balance Dec 31	18,206	10,154	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	64,152	86,948	64,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,500
		Tax Required	40,507
	Delinquent Comp Rate:	0.8%	316
		Amount of 2025 Ad Valorem Tax	40,823

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 #3

Lyon County

will meet on August 21, 2025 at 2:00 PM at Fire Station #3, 3278 Main, 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 1923 Road 360, Reading, 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	61,178	7.580	61,502	7.681	64,500	40,823	7.677
Debt Service							
Totals	61,178	7.580	61,502	7.681	64,500	40,823	7.677
						*Revenue Neutral Rate***	*7.512*
Less: Transfers	0		0		0		
Net Expenditures	61,178		61,502		64,500		
Total Tax Levied	39,768		39,944		xxxxxxxxxxxxxxx		
Assessed Valuation	5,246,954		5,200,529		5,317,299		

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.	29,763	134,511	111,618
Total	29,763	134,511	111,618

*Tax rates are expressed in mills.

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

Jason Gibson

RECEIVED
JUN 18 2025
BY:

Resolution No. 2025-01

A RESOLUTION OF THE LYON COUNTY FIRE DISTRICT #3 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 7.512 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; 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 #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 7.512 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.

_____, _____, _____

Attested: _____

Roll Call Vote

A Roll Call Vote of the Lyon County Fire District #3 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
Sam Briggs	✓		
Jason Gibson	✓		
Mandy Gibson	✓		
J.J Stuttler	✓		
TOTAL			

Certified: _____

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: epOrNIaqoA1Wz8rYUha5
Notice Name: Fire Dist #3 - BH

PUBLICATION FEE: $59.70

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
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 #3
Lyon County

will meet on August 21, 2025 at 2:00 PM at Fire Station #3, 3278 Main, 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 1923 Road 360, Reading, 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 Tax Rate*
General	61,178	7.565	61,502	7.681	64,500	40,823	7.677
Debt Service							
Totals	61,178	7.565	61,502	7.681	64,500	40,823	7.677
						*Revenue Neutral Rate**	7.313
Less: Transfers	0		0		0		
Net Expenditure	61,178		61,502		64,500		
Total Tax Levied	39,768		39,944		xxxxxxxxxxxxxxx		
Assessed Valuation	5,256,954		5,200,529		5,317,299		

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	29,763	134,511	111,618
Total	29,763	134,511	111,618

*Tax rates are expressed in mill's
**Revenue Neutral Rate as defined by KSA 79-2988

Jason Gibson
Treasurer

Page No 6

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LYON COUNTY FIRE DISTRICT #3 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 7.677. The date of our hearing is August 21, 2025 at 2:00 PM and will be held at Fire Station #3

*** 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.

Clerk or Officer of Governing Body

RECEIVED
JUN 18 2025
BY:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

State of Kansas
Special District

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Lyon County Fire District #3

Lyon County

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Totals	61,178	7.580	61,502	7.681	64,500	40,823	7.677
						*Revenue Neutral Rate***	*7.512*
Less: Transfers	0		0		0		
Net Expenditures	61,178		61,502		64,500		
Total Tax Levied	39,768		39,944		xxxxxxxxxxxxxxxxx		
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Other	0	0	0
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Total	29,763	134,511	111,618

*Tax rates are expressed in mills.

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

Jason Gibson

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JUN 18 2025
BY: