

CERTIFICATE

State of Kansas  
Special District  
2012


To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of  
Lyon County Fire District No2

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 2012; and (3) the  
Amount(s) of 2011 Ad Valorem Tax are within statutory limitations for the 2012 Budget.

Table of Contents:			2012 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2012		2			
Allocation MVI, RVT, 16/20M Veh & Slid		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6	65,571	31,096	
Debt Service	10-113	7	19,005	17,032	
Non-Budgeted Funds		8			
<b>Totals</b>		XXXXXXXXX	84,576	48,128	
Budget Summary		9	Is a Resolution required?	No	County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution					Nov. 1, 2012 Total Assessed Valuation

Assisted by:  
Mark Handshy  
 Municipal Services  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Attest: Aug 5<sup>th</sup>, 2011  
  
 County Clerk

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Governing Body

**Note: All amounts are to be entered in as whole numbers only.**

**From the County Clerks 2012 Budget Information:**

Total Assessed Valuation for 2011	5,421,749
New Improvements for 2011	20,670
Personal Property excluding oil, gas, and mobile homes- 2011	196,963
Property that has changed in use for 2011	30,908
Personal Property excluding oil, gas, and mobile homes- 2010	175,638
Neighborhood Revitalization - 2012	

**Actual Tax Rates for the 2011 Budget:**

<u>Fund</u>	<u>Rate</u>
General	5.537
Debt Service	2.191
0	
0	
<b>Total Tax Rates</b>	<b>7.728</b>

Final Assessed Valuation from the November 1, 2010 Abstract	5,526,802
---	-----------

**From the County Treasurer's Budget Information - 2012 Budget Year Estimates:**

Motor Vehicle Tax Estimate	5,999
Recreational Vehicle Tax Estimate	161
16/20 M Vehicle Tax	798
LAVTR	
Slider	

**Computation of Delinquency**

Actual Delinquency for 2009 Tax (round to three decimal places)	0.940
---	-------

Rate used in this budget will be shown on all fund pages with a tax levy\*\*

**\*\*Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

**From the 2010 Budget Certificate Page**

Funds	2010 Expenditure Amounts Budget Authority
General	51,391
Debt Service	15,040
0	
0	
0	
0	

Note: If the 2010 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

**Input sheet for Special District budget form**

Enter Special District Name (Can be Longer than green cell) Lyon County Fire District No2

Enter County Name followed by 'County' Lyon County

Enter year being budgeted (YYYY) 

<b>2012</b>
-------------

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change the information on this input sheet.

**Note: All amounts are to be entered in as whole numbers only.**

The input for the following comes directly from the 2011 Budget, Certificate Page:

\*If amended, then use the amended figures.\*

Fund Names:	Statute	2011 *Expenditures*	Amount of 2010 Ad Valorem Tax
General		57,238	30,678
Debt Service	10-113	23,912	12,138
Fund name for all funds with a tax levy:			
<b>Total Ad Valorem Tax for 2011 Budgeted Year</b>			<b>42,816</b>

Other (non-tax levy) fund names:

<b>Total Expenditures for 2011 Budgeted Year</b>	<b>81,150</b>

Non-budgeted funds:

1	Building Fund
2	
3	
4	
5	

The input for the following comes directly from the 2011 Budget, Budget Summary Page:

2009 Tax Rate  
(2010 Column)

General	7,400
Debt Service	
	0
	0
<b>Total</b>	<b>7,400</b>

Total Tax Levied (2010 budget column)	43,230
Assessed Valuation (2010 budget column)	<u>5,787,597</u>

**Computation to Determine Limit for 2012**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>42,816</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>12,138</u>
3. Tax Levy Excluding Debt Service	\$ <u>30,678</u>
<b>2011 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2011:	<u>20,670</u>
5. Increase in Personal Property for 2011:	
5a. Personal Property 2011	+ <u>196,963</u>
5b. Personal Property 2010	- <u>175,638</u>
5c. Increase in Personal Property (5a minus 5b)	- <u>21,325</u>
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2011:	<u>30,908</u>
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	<u>72,903</u>
8. Total Estimated Valuation July, 1,2011	<u>5,421,749</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>5,348,846</u>
10. Factor for Increase (7 divided by 9)	<u>0.01363</u>
11. Amount of Increase (10 times 3)	+ \$ <u>418</u>
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ <u>31,096</u>
13. Debt Service Levy in this 2012 Budget	<u>17032</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>48,128</u>

If the 2012 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

**ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER**

2011 Budgeted Funds	Tax Levy Amount in 2010 Budget	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	30,678	4,298	115	572	0
Debt Service	12,138	1,701	46	226	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>42,816</b>	<b>5,999</b>	<b>161</b>	<b>798</b>	<b>0</b>

County Treas MVT Estimate

5,999

County Treas RVT Estimate

161

County Treas 16/20 M Vehicle Tax Estimate

798

County Treas Slider Estimate

0

MVT Factor 0.14011

RVT Factor 0.00376

16/20M Factor 0.01864

Slider Factor 0.00000



STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amount Due 2012	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
2007 Series GO	9/1/07	6.9	200,000	185,000	April/Oct	Oct	9,350	5,000	9,005	5,000
Total G.O.				185,000			9,350	5,000	9,005	5,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
<b>Total</b>				<b>185,000</b>			<b>9,350</b>	<b>5,000</b>	<b>9,005</b>	<b>5,000</b>

STATEMENT OF CONDITIONAL LEASE PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principly)	Principal Balance On Jan 1, 2011	Payments Due 2011	Payments Due 2012
NONP:							
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	29,079	37,002	29,465
Receipts:			
Ad Valorem Tax	33,738	30,678	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		4,173	4,298
Recreational Vehicle Tax		100	115
16/20M Vehicle Tax		652	572
LAVTR			0
Slider			0
In Lieu of Taxes			
Donations			
Memorial			
Refunds	50		
Sale of GMC	1,500		
Transfer from Building	16,212		
Interest on Idle Funds	29	25	25
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>51,529</b>	<b>35,628</b>	<b>5,010</b>
<b>Resources Available:</b>	<b>80,608</b>	<b>72,630</b>	<b>34,475</b>
Expenditures:			
Fire Equipment	18,772	18,000	18,000
Fuel and Oil	4,746	6,000	7,500
Utilities	4,935	5,500	7,000
Repairs	5,664	3,500	6,000
Insurance	7,534	7,200	8,000
City of Admire		665	665
Operating Expenses	1,955	2,200	2,200
Fees		100	100
Capital Outlay			16,106
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>43,606</b>	<b>43,165</b>	<b>65,571</b>
Unencumbered Cash Balance Dec 31	37,002	29,465	XXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	51,391	57,238	XXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,571
		Tax Required	31,096
Delinquent Comp Rate:	0.000		0
		Amount of 2011 Ad Valorem Tax	31,096



**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	14,695	12,138	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		1,895	1,701
Recreational Vehicle Tax		42	46
16/20M Vehicle Tax		275	226
Slider			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>14,695</b>	<b>14,350</b>	<b>1,973</b>
<b>Resources Available:</b>	<b>14,695</b>	<b>14,350</b>	<b>1,973</b>
Expenditures:			
2007 Series GO Bond - Principal	5,000	5,000	5,000
2007 Series GO Bond - Interest	9,695	9,350	9,005
Cash Basis Reserve			5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
<b>Total Expenditures</b>	<b>14,695</b>	<b>14,350</b>	<b>19,005</b>
Unencumbered Cash Balance: Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	15,040	23,912	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,005
		Tax Required	17,032
		Delinquent Comp Rate:	0.000
		Amount of 2011 Ad Valorem Tax	17,032

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2012

The governing body of  
**Lyon County Fire District No 2**  
Lyon County

will meet on \_\_\_\_\_ at \_\_\_\_\_ 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 \_\_\_\_\_ and will be available at this hearing

**BUDGET SUMMARY**

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits  
of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2010		Current Year Estimate for 2011		Proposed Budget Year for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate*
General	43,606	7.400	43,165	5.537	65,571	31,096	5.735
Debt Service	14,695		14,350	2.191	19,005	17,032	3.141
Non-Budgeted Funds	16,212						
<b>Totals</b>	<b>74,513</b>	<b>7.400</b>	<b>57,515</b>	<b>7.728</b>	<b>84,576</b>	<b>48,128</b>	<b>8.876</b>
Less: Transfers	16,212		0		0		
Net Expenditures	58,301		57,515		84,576		
Total Tax Levied	43,230		42,816		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,787,597		5,526,802		5,421,749		

Outstanding Indebtedness,

	2009	2010	2011
Jan 1,			
G.O. Bonds	195,000	190,000	185,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>195,000</b>	<b>190,000</b>	<b>185,000</b>

\*Tax rates are expressed in mills.

Treasurer