State of Kansas
Special District

CERTIFICATE

2019

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County Fire Distrct #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 2019; and (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:		Page No.	2019 Adopted Budget: Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only	
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Allocation MVT, RVT,16/20M Vehicle Ta		3				
Schedule of Transfers		4				
Statement of Indebt. & Lease/Purchase		5				
Fund	**K.S.A.**					
General	19-3610	6	46,830	29,014	7.264	29,013
Debt Service	10-113					
Totals		xxxxxxxxx	46,830	29,014	7.264	29,013
Budget Summary		7			County Clerk's Use Only	
Neighborhood Revitalization Rebate					3994.216	
					Nov. 1, 2018 Total Assessed Valuation	
Resolution required? Notice of the vote to adopt required to be published?				No		

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Attest: _____, 2018

County Clerk

Governing Body

CPA Summary

Lyon County Fire Distrct #3
Lyon County

Computation to Determine Limit for 2019

				Amount of Levy
1.	Total tax levy amount in 2018 budget		+ $	28,280
2.	Debt service levy in 2018 budget		- $	0
3.	Tax levy excluding debt service		$	28,280

2018 Valuation Information for Valuation Adjustments

4.	New improvements for 2018:			+ 19,668	
5.	Increase in personal property for 2018:				
	5a. Personal property 2018	+	108,985		
	5b. Personal property 2017	-	117,882		
	5c. Increase in personal property (5a minus 5b)			+ 0 (Use Only if > 0)	
6.	Valuation of property that has changed in use during 2018:			0	
7.	Total valuation adjustment (sum of 4, 5c, 6)			19,668	
8.	Total estimated valuation July, 1,2018		3,994,136		
9.	Total valuation less valuation adjustment (8 minus 7)			3,974,468	
10.	Factor for increase (7 divided by 9)			0.00495	
11.	Amount of increase (10 times 3)				+ $ 140
12.	2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)				$ 28,420
13.	Debt service levy in this 2019 budget				0
14.	2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)				28,420
15.	Consumer Price Index for all urban consumers for calendar year 2017				0.021
16.	Consumer Price Index adjustment (3 times 15)				$ 594
17.	Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)				$ 29,014

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is $1,000 or less.

Lyon County Fire Distrct #3
Lyon County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	28,280	2,803	77	306	109	12
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	28,280	2,803	77	306	109	12

County Treas Motor Vehicle Estimate 2,803

County Treas Recreational Vehicle Estimate 77

County Treas 16/20M Vehicle Estimate 306

County Treas Commercial Vehicle Tax Estimate 109

County Treas Watercraft Tax Estimate 12

MVT Factor 0.09912

RVT Factor 0.00272

16/20M Factor 0.01082

Comm Veh Facto 0.00385

Watercraft Facto 0.00042

2019

Lyon County Fire Distrct #3
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	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 2018 and/or 2019 from a non-budgeted fund.

Lyon County Fire Distrct #3
Lyon County

2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2018	Date Due		Amount Due 2018		Amount Due 2019	
					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 1,2018	Payments Due 2018	Payments Due 2019
Fire Truck (Tanker #1)	6/1/2011	84	4.25	94,000	20,930	11,413	11,413
Rescue Truck	6/9/2014	72	4.25	50,000	30,694	8,409	8,409
			Total	**144,000**	**51,624**	**19,822**	**19,822**

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

Lyon County Fire Distrct #3
Lyon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2019

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	9,733	10,975	10,355
Receipts:			
Ad Valorem Tax	31,247	28,280	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,924	2,803
Recreational Vehicle Tax		92	77
16/20M Vehicle Tax		391	306
Commercial Vehicle Tax		37	109
Watercraft Tax		13	12
LAVTR			0
In Lieu of Taxes			
Donations	4,056	4,000	4,000
Sale of Equipment	1,950		
Grant	1,500	1,850	
Controled Burns	600		500
Interest on Idle Funds	14	15	15
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**39,367**	**37,602**	**7,822**
Resources Available:	**49,100**	**48,577**	**18,177**
Expenditures:			
Fire and EMT Equipment	3,386	3,400	3,500
Repairs	4,572	4,600	5,000
Vehicle Repairs	1,942	2,000	2,000
Fuel	1,398	1,400	1,500
Building Maintenance			
Insurance	3,280	3,300	3,400
Office Expense	1,237	1,200	1,200
Advertising			
Professional Fees / Dues	1,047	1,050	1,100
Utilities	1,441	1,450	1,500
Rescue Truck Lease	8,409	8,409	8,409
Tanker Truck Lease	11,413	11,413	11,413
Bank Charges			
Purchase of Engine			7,808
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**38,125**	**38,222**	**46,830**
Unencumbered Cash Balance Dec 31	10,975	10,355	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	38,772	42,649	46,830
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,830
		Tax Required	28,653
	Delinquent Comp Rate:	1.3%	361
		Amount of 2018 Ad Valorem Tax	29,014

CPA Summary

State of Kansas
Special District
2019

NOTICE OF BUDGET HEARING

The governing body of
Lyon County Fire Distrct #3
Lyon County
will meet on at at District #3 Firehouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at District ## Firehouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	38,125	7.500	38,222	7.279	46,830	29,014	7.264
Debt Service							
Totals	38,125	7.500	38,222	7.279	46,830	29,014	7.264
Less: Transfers	0		0		0		
Net Expenditures	38,125		38,222		46,830		
Total Tax Levied	27,890		28,280		xxxxxxxxxxxxxxxx		
Assessed Valuation	3,734,039		3,885,233		3,994,136		

Outstanding Indebtedness, Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	64,898	0	51,624
Total	64,898	0	51,624

*Tax rates are expressed in mills.

Jason Gibson
Chief

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

2019

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.