State of Kansas
Special District

CERTIFICATE

2019

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 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	80,000	33,086	2,638	33,081
Debt Service	10-113					
Non-Budgeted Funds		7				
Totals		xxxxxxxxx	80,000	33,086	2,638	33,081
Budget Summary		8			County Clerk's Use Only	
Neighborhood Revitalization Rebate					12,540,358	
					Nov. 1, 2018 Total Assessed Valuation	
Resolution required? Notice of the vote to adopt required to be published?				Yes		

Assisted by:
Joyce Wilson

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

Bill Harman

Attest: _____, 2018

Tammy Wyatt
County Clerk

Governing Body

CPA Summary

RECEIVED
2018 AUG 13 PM 3 36
LYON COUNTY
CLERK'S OFFICE

Lyon County Fire District #8
Lyon County

Computation to Determine Limit for 2019

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

2018 Valuation Information for Valuation Adjustments

4.	New improvements for 2018:		+ 91,999	
5.	Increase in personal property for 2018:			
	5a. Personal property 2018	+ 152,925		
	5b. Personal property 2017	- 0		
	5c. Increase in personal property (5a minus 5b)		+ 152,925	
			(Use Only if > 0)	
6.	Valuation of property that has changed in use during 2018:		31,061	
7.	Total valuation adjustment (sum of 4, 5c, 6)		275,985	
8.	Total estimated valuation July, 1,2018	12,540,313		
9.	Total valuation less valuation adjustment (8 minus 7)		12,264,328	
10.	Factor for increase (7 divided by 9)		0.02250	
11.	Amount of increase (10 times 3)			+ $ 0
12.	2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)			$ 0
13.	Debt service levy in this 2019 budget			0
14.	2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			0
15.	Consumer Price Index for all urban consumers for calendar year 2017			0.021
16.	Consumer Price Index adjustment (3 times 15)			$ 0
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)			$ 0

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 District #8
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	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	0	0	0	0	0	0

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2019

Lyon County Fire District #8
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
General	Firemens Reserve	3,335	3,500	43,500	K.S. A. 19-3612c
	Totals	3,335	3,500	43,500	
	Adjustments*				
	Adjusted Totals	3,335	3,500	43,500	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Lyon County Fire District #8
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
NONE							
			Total	0	0	0	0

***If you are merely 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

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	52,084	28,914	46,914
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes			
Appropriations from Americus Township	30,625	31,500	
Appropriations from City of Americus	30,625	31,500	
Equipment Sold		1,200	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	61,250	64,200	0
Resources Available:	113,334	93,114	46,914
Expenditures:			
Insurance	6,017	5,500	6,000
Maintenance and Repairs	9,390	9,000	10,000
Equipment/Capital Outlay	50,841	12,000	25,000
Building Payment	3,000	4,000	23,500
Utilities	2,103	3,000	3,000
Supplies/Administrative	2,790	2,200	2,000
Fuel	2,987	3,000	3,000
Training	3,957	4,000	4,000
Transfer To:			
Firefighters Reserve	3,335	3,500	3,500
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	84,420	46,200	80,000
Unencumbered Cash Balance Dec 31	28,914	46,914	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	84,500	63,000	80,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	80,000
		Tax Required	33,086
	Delinquent Comp Rate:	0.0%	0
		Amount of 2018 Ad Valorem Tax	33,086

CPA Summary

Lyon County Fire District #8

NON-BUDGETED FUNDS

(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Firefighrers Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,833	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		9,833
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations/Fundraisers	15,478									
Transfer From:										
General	3,335									
Total Receipts	18,813	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,813
Resources Available:	28,646	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	28,646
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	14,250									
Supplies	1,812									
Charity	250									
Total Expenditures	16,312	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	16,312
Cash Balance Dec 31	12,334	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	12,334 **
										12,334 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District
2019

NOTICE OF BUDGET HEARING

The governing body of
Lyon County Fire District #8
Lyon County
will meet on at at Americus City Hall 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 Americus City Hall 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	84,420		46,200		80,000	33,086	2.638
Debt Service							
Non-Budgeted Funds	16,312						
Totals	100,732	0.000	46,200	0.000	80,000	33,086	2.638
Less: Transfers	3,335		3,500		43,500		
Net Expenditures	97,397		42,700		36,500		
Total Tax Levied	0		0		xxxxxxxxxxxxxxxx		
Assessed Valuation	0		0		12,540,313		

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.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Bill Harmon
Secretary

Sample Notice of Vote Publication

Notice of Vote -

In adopting the 0 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the -1 budget, adjusted by the -2 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget

(Published in the Emporia Gazette
on September 17, 2018)

RESOLUTION NO. 2018-01

A resolution expressing the property taxation policy of the Lyon County Fire District #8 governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Lyon County Fire District #8 exceeding the amount levied to finance the 2018 budget of the Lyon County Fire District #8, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes,

(3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Lyon County Fire District #8 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Lyon County Fire District #8 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 11th day of July, 2018 by the Lyon County Fire District #8 governing body, Lyon County, Kansas.

(Mon) 9-17

RESOLUTION NO. 2018-01

A resolution expressing the property taxation policy of the Lyon County Fire District #8 governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Lyon County Fire District #8 exceeding the amount levied to finance the 2018 budget of the Lyon County Fire District #8, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Lyon County Fire District #8 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Lyon County Fire District #8 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 11th day of July, 2018 by the Lyon County Fire District #8 governing body, Lyon County, Kansas.

Lyon County Fire District #8 Governing Body

Dean L Kortz

Joe Zunkin

Bill Harman