State of Kansas
Special District

2020

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
Lyon County Fire District # 2

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 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

Table of Contents:		Page No.	2020 Adopted Budget: Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only	
Computation to Determine Limit for 2020		2				
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	91,565	61,330	7,836	61,332
Debt Service	10-113	7	14,980	11,310	1,445	11,310
Totals		xxxxxxxxx	106,545	72,640	9,281	72,642
Budget Summary		8			County Clerk's Use Only	
Neighborhood Revitalization Rebate					7,827,078	
					Nov. 1, 2019 Total Assessed Valuation	
Resolution required? Notice of the vote to adopt required to be published?				Yes		

Assisted by:

Carolyn Brock
Address:
612 SW Terrace Ave
Topeka KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: _____, 2019

Tammy Vogt
County Clerk

Governing Body

CPA Summary

REC'D LYON CO CLERK
JUL 8 2019 PM10:10

Lyon County Fire District # 2
Lyon County

Computation to Determine Limit for 2020

				Amount of Levy
1. Total tax levy amount in 2019 budget			+ $	52,526
2. Debt service levy in 2019 budget			- $	13,811
3. Tax levy excluding debt service			$	38,715

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:		+ 39,917	
5. Increase in personal property for 2019:			
5a. Personal property 2019	+ 409,905		
5b. Personal property 2018	- 217,618		
5c. Increase in personal property (5a minus 5b)		+ 192,287	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:		9,832	
7. Total valuation adjustment (sum of 4, 5c, 6)		242,036	
8. Total estimated valuation July, 1,2019	7,835,223		
9. Total valuation less valuation adjustment (8 minus 7)		7,593,187	
10. Factor for increase (7 divided by 9)		0.03188	
11. Amount of increase (10 times 3)			+ $ 1,234
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)			$ 39,949
13. Debt service levy in this 2020 budget			11310
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			51,259
15. Consumer Price Index for all urban consumers for calendar year 2018			0.025
16. Consumer Price Index adjustment (3 times 15)			$ 968
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)			$ 52,227

If the 2020 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 # 2
Lyon County

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

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	38,715	4,474	139	1,728	112	35
Debt Service	13,811	1,596	49	616	40	12
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	52,526	6,070	188	2,344	152	47

County Treas Motor Vehicle Estimate 6,070

County Treas Recreational Vehicle Estimate 188

County Treas 16/20M Vehicle Estimate 2,344

County Treas Commercial Vehicle Tax Estimate 152

County Treas Watercraft Tax Estimate 47

MVT Factor 0.11556

RVT Factor 0.00358

16/20M Factor 0.04463

Comm Veh Facto 0.00289

Watercraft Facto 0.00089

2020

Lyon County Fire District # 2
Lyon County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	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 2019 and/or 2020 from a non-budgeted fund.

Lyon County Fire District # 2
Lyon County

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
2007 Series	9/1/2007	6.9	200,000	120,000	April/Oct	Oct	5,440	10,000	4,980	10,000
Total G.O.				120,000			5,440	10,000	4,980	10,000
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**120,000**			**5,440**	**10,000**	**4,980**	**10,000**

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 1,2019	Payments Due 2019	Payments Due 2020
Radio System	2020						
			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 # 2
Lyon County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2020

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	36,277	23,498	23,747
Receipts:			
Ad Valorem Tax	43,028	38,715	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,331	4,474
Recreational Vehicle Tax		108	139
16/20M Vehicle Tax		705	1,728
Commercial Vehicle Tax		53	112
Watercraft Tax		37	35
LAVTR			0
Donations			
Sale of Equipment			
Feeders	1,203		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	44,231	43,949	6,488
Resources Available:	80,508	67,447	30,235
Expenditures:			
Fire Equipment	23,137	10,000	10,000
Radios			45,000
Fuel & Oil	2,922	4,000	4,000
Utilities	5,182	6,000	6,000
Repairs	10,404	10,000	12,840
Insurance	9,636	10,000	10,000
Telephone	467	500	500
Equipment			
Dues		3,000	3,000
Capital Outlay			
Office Supplies	40	100	100
Budget & Publications	100	100	125
Miscellaneous	5,122		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	57,010	43,700	91,565
Unencumbered Cash Balance Dec 31	23,498	23,747	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	53,733	70,724	91,565
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	91,565
		Tax Required	61,330
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	61,330

CPA Summary

State of Kansas
Special District

Lyon County Fire District # 2
Lyon County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,064	1,064	1,357
Receipts:			
Ad Valorem Tax	15,900	13,811	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,593	1,596
Recreational Vehicle Tax		40	49
16/20M Vehicle Tax		259	616
Commercial Vehicle Tax		16	40
Watercraft Tax		14	12
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**15,900**	**15,733**	**2,313**
Resources Available:	**16,964**	**16,797**	**3,670**
Expenditures:			
GO Bond Principal	10,000	10,000	10,000
GO Bond Interest	5,900	5,440	4,980
Cash Basis Reserve			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**15,900**	**15,440**	**14,980**
Unencumbered Cash Balance Dec 31	1,064	1,357	xxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	16,900	16,800	14,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,980
		Tax Required	11,310
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	11,310

CPA Summary

State of Kansas
Special District
2020

NOTICE OF BUDGET HEARING

The governing body of
Lyon County Fire District # 2
Lyon County
will meet on at at Part of Lyon County's Budget 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 Lyon County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	57,010	5.393	43,700	5.337	91,565	61,330	7.827
Debt Service	15,900	1.985	15,440	1.904	14,980	11,310	1.443
Totals	72,910	7.378	59,140	7.241	106,545	72,640	9.270
Less: Transfers	0		0		0		
Net Expenditures	72,910		59,140		106,545		
Total Tax Levied	51,047		52,526		xxxxxxxxxxxxxxxx		
Assessed Valuation	6,918,118		7,253,496		7,835,223		

Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	140,000	130,000	120,000
Lease Pur. Princ.	0	0	0
Total	140,000	130,000	120,000

*Tax rates are expressed in mills

LeRoy Boline
Treasurer

RESOLUTION NO._____

A resolution expressing the property taxation policy of the Lyon County Fire District # 2 governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Lyon County Fire District # 2 exceeding the amount levied to finance the 2019 budget of the Lyon County Fire District # 2, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, 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 # 2 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 # 2 governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this _____day of_____, 2019 by the Lyon County Fire District # 2 governing body, Lyon County, Kansas.

Lyon County Fire District # 2 Governing Body

_____

_____

_____

RESOLUTION NO. 2019-001

A resolution expressing the property taxation policy of the Lyon County Fire District # 2 governing body with respect to financing the annual budget for 2020

REC'D LYON CO CLERK
JUL 26 2019 08:04

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Lyon County Fire District # 2 exceeding the amount levied to finance the 2019 budget of the Lyon County Fire District # 2, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, 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 # 2 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 # 2 governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 1 day of July, 2019 by the Lyon County Fire District # 2 governing body, Lyon County, Kansas.

Lyon County Fire District # 2 Governing Body

LeRoy Bolme

Philip H. Rich

Charles W. Wallace

Notice of Vote - Lyon County Fire District # 2

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers. __4___ members voted in favor of the budget and ___0__ members voted against the budget.

REC'D LYON CO CLERK
JUL 26 2019 AM8:08

To be published in the official County newspaper