

**CERTIFICATE**

To the Clerk of Lyon County, State of Kansas  
We, the undersigned, officers of  
Lyon County Fire District #1

2010

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 2010; and (3) the  
Amount(s) of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

Table of Contents:			2010 Adopted Budget		
	Page No.	Expenditure	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only	
Computation to Determine Limit for 2010	2				
Allocation MVT, RVT, 16/20M Veh & Slid	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase	5				
<b>Fund</b>	<b>K.S.A.</b>				
General	19-3610				
Debt Service	10-113	53,333	46,764		
<b>Totals</b>	xxxxxxxx	53,333	46,764	2,384	
Budget Summary	8				
Neighborhood Revitalization Rebate Resolution		Is a Resolution required?	Yes		

Assisted by: Rogers Brazier  
Address: Municipal Services

County Clerk's Use Only  
19,616,923  
November 1st Total  
Assessed Valuation

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Attest: NOV 2, 2009  
Jammy Kat  
County Clerk

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Governing Body

\* Electronically filed w/ Clerk's Office 7-10-09

**Computation to Determine Limit for 2010**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2009 Budget	+ \$ 44,038
2. Debt Service Levy in 2009 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 44,038
<b>2009 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2009:	+ 103,052
5. Increase in Personal Property for 2009:	
5a. Personal Property 2009	+ 0
5b. Personal Property 2008	- 0
5c. Increase in Personal Property (5a minus 5b)	+ 0
6. Valuation of Property that has Changed in Use during 2009:	(Use Only if > 0) 0
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	103,052
8. Total Estimated Valuation July, 1,2009	19,533,479
9. Total Valuation less Valuation Adjustment (8 minus 7)	19,430,427
10. Factor for Increase (7 divided by 9)	0.00530
11. Amount of Increase (10 times 3)	+ \$ 234
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ 44,272
13. Debt Service Levy in this 2010 Budget	0
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	44,272

If the 2010 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**

2009 Budgeted Funds	Tax Levy Amount in 2009 Budget	Allocation for Year 2010			
		MVT	RVT	16/20M Veh	Slider
General	85,263	4,545	63	481	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>85,263</b>	<b>4,545</b>	<b>63</b>	<b>481</b>	<b>0</b>

County Treas MVT Estimate

4,545

County Treas RVT Estimate

63

County Treas 16/20 M Vehicle Tax Estimate

481

County Treas Slider Estimate

0

MVT Factor 0.05331

RVT Factor 0.00074

16/20M Factor 0.00564

Slider Factor 0.00000



Lyon C  
Lyon C

Type of
General
Total G
Revenu
Total R
Other:
Total O
Total

Item Pu
NONE
Total

\*\*\*IFB\*\*



Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	66,292	19,305	5,509
Receipts:			
Ad Valorem Tax	43,133	44,038	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax		116	
Motor Vehicle Tax		4,429	4,545
Recreational Vehicle Tax		57	63
16/20M Vehicle Tax		508	481
LAVTR			0
Slider			0
Sale of Equipment	6,200		
Interest on Idle Funds	303	56	
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>49,636</b>	<b>49,204</b>	<b>5,089</b>
<b>Resources Available:</b>	<b>115,928</b>	<b>68,509</b>	<b>10,598</b>
Expenditures:			
Operations	13,997	15,000	15,000
Equipment Lease Payments	36,433	21,000	21,000
Equipment	46,193	27,000	17,333
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>96,623</b>	<b>63,000</b>	<b>53,333</b>
Unencumbered Cash Balance Dec 31	19,305	5,509	xxxxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	101,000	85,263	Non-Appr Bal 2,667
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	Tot Exp/Non-Appr Bal 56,000
Possible Cash Violation for 2008:	<u>No</u>		Tax Required 45,402
			Del Comp Rate: 3.000% 1,362
			Amount of 2009 Ad Valorem Tax 46,764





**2010 Neighborhood Revitalization Rebate**

Budgeted Funds for 2009	2009 Ad Valorem before Rebate	2009 Mil Rate before Rebate	Estimate 2010 NR Rebate
General			
Bond & Interest			
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2009 Net Valuation (July 1 less NR Valuation) 19,533,479

Net Valuation Factor: 19,533.479

Neighborhood Revitalization Subj to Rebate 0

Neighborhood Revitalization factor                     

Page No.

**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2010

The governing body of  
Lyon County Fire District #1  
Lyon County

will meet on the day of July, 2009, at p.m. at the Lyon County Courthouse 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 the Lyon County Courthouse and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2008		Current Year Estimate for 2009		Proposed Budget Year for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Actual Tax Rate*
General	96,623	2.144	63,000	2.134	53,333	46,764	2.394
Debt Service							
Totals	96,623	2.144	63,000	2.134	53,333	46,764	2.394
Less: Transfers	0		0		0		
Net Expenditures	96,623		63,000		53,333		
Total Tax Levied	37,643		44,038		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	0		20,638,168		19,533,479		

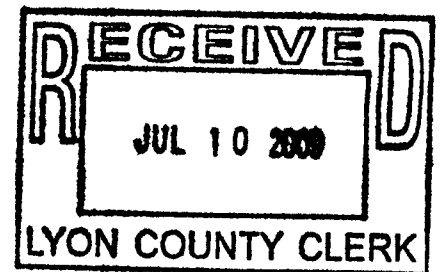
Outstanding Indebtedness,

Jan 1,	2007	2008	2009
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Clerk

Page No. 8



RESOLUTION NO. 23-09

A RESOLUTION EXPRESSING THE PROPERTY TAXATION POLICY OF THE  
BOARD OF LYON COUNTY COMMISSIONERS WITH RESPECT TO FINANCING  
THE 2010 ANNUAL BUDGET FOR LYON COUNTY KANSAS

WHEREAS, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 Lyon County budget exceed the amount levied to finance the 2009 Lyon County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

WHEREAS, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

WHEREAS, Lyon County provides the essential services to protect the health, safety, and well being of the citizens of the county; and

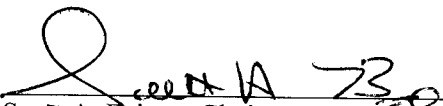
WHEREAS, the cost of provision of these services continue to increase: and

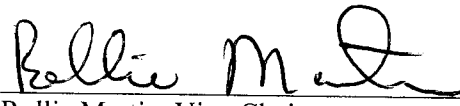
WHEREAS, the 2009 Kansas State Legislature failed to fulfill its obligation in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher county property tax levies to finance the 2010 Lyon County Budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Lyon County Commissioners that it is our desire to notify the public of the possibility of increased property taxes to finance the 2010 Lyon County budget due to the above mentioned constraints.

Adopted this 3<sup>RD</sup> day of September, 2009.

BOARD OF COUNTY COMMISSIONERS  
LYON COUNTY, KANSAS

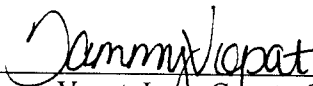
  
\_\_\_\_\_  
Scott A. Briggs, Chairman

  
\_\_\_\_\_  
Rollie Martin, Vice-Chairman

  
\_\_\_\_\_  
Teresa Walters, Member

ATTEST:



  
\_\_\_\_\_  
Tammy Vopat, Lyon County Clerk

**Tammy Vopat**

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**From:** "Brian Schmidt" <brian@secpas.com>  
**To:** <tvopat@lyoncounty.org>  
**Cc:** "Pettijohn, Charles - Emporia, KS" <Charles.Pettijohn@ks.usda.gov>; "Laurie Schmidt" <lbschmidt@wheatstate.com>  
**Sent:** Friday, July 10, 2009 10:00 AM  
**Attach:** SD fire district #1.xls  
**Subject:** FW: Budget

Here are the final budget calculations that we approved at our advisory board meeting for Fire District #1. Please forward this on to the appropriate person at the County that is completing the overall Lyon County Budget. It is my understanding that we don't have to have a separate budget hearing since our budget is included as part of the county's budget hearing.

Thanks.

Brian J. Schmidt, CPA  
 PO Box 1194  
 Emporia, KS 66801  
 (620) 341-9700

***Pursuant to federal regulations imposed on practitioners who render tax advice ("Circular 230"), we are required to advise you that any tax advice contained herein is not intended or written to be used for the purpose of avoiding tax penalties that may be imposed by the IRS.***

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**From:** Brazier, Rogers [AR] [mailto:Rogers.Brazier@da.ks.gov]  
**Sent:** Friday, July 10, 2009 8:43 AM  
**To:** Brian Schmidt  
**Subject:** Budget

Thanks, Brian.

Rogers Brazier  
 Public Service Executive  
 Department of Administration  
 Division of Accounts and Reports  
 Municipal Services Team  
 Landon State Office Building  
 900 SW Jackson, Rm 351S  
 Topeka KS 66612-1248  
 Municipal Services Team  
 785.296.2846

7/10/2009