State of Kansas
Special District

2025

# CERTIFICATE

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
**Consolidated Fire District No 1**

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation MVT, RVT,16/20M Vehicle Ta | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 19-3601 | 5 | 2,256,500 | 1,637,715 | 5.500 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 2,256,500 | 1,637,715 | 5.500 |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | 7 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

297,779,975

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 5.389

Assisted by:

Address:

Email:

Attest: 12/27/, 2024

County Clerk

Governing Body

State of Kansas
Special District

2025

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We, the undersigned, officers of
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| Combined Rate - Budget Hearing Notice | | 7 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

| County Clerk's Use Only |
|---|
| 291,472,197 |
| Nov. 1, 2024 Total Assessed Valuation |

| Revenue Neutral Rate | 5.389 |
|---|---|

Assisted by:

Address:

Email:

Attest: 9/29, 2024

County Clerk

Governing Body

Consolidated Fire District No 1
Douglas County

2025

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

| 2024 Budgeted Funds | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 1,642,457 | 80,105 | 1,810 | 1,069 | 2,900 | 4,250 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,642,457 | 80,105 | 1,810 | 1,069 | 2,900 | 4,250 |

County Treas Motor Vehicle Estimate 80,105

County Treas Recreational Vehicle Estimate 1,810

County Treas 16/20M Vehicle Estimate 1,069

County Treas Commercial Vehicle Tax Estimate 2,900

County Treas Watercraft Tax Estimate 4,250

MVT Factor 0.04877

RVT Factor 0.00110

16/20M Factor 0.00065

Comm Veh Facto 0.00177

Watercraft Factor 0.00259

Consolidated Fire District No 1
Douglas County

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Equipment Reserve | 150,000 | 150,000 | 150,000 | 19-3612c |
| | | | | | |
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| | | | | | |
| | **Totals** | 150,000 | 150,000 | 150,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 150,000 | 150,000 | 150,000 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Consolidated Fire District No 1
Douglas County

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| Brush Trucks (Previously FD#1 debt) | 12/15/2018 | 120 | 4.08 | 321,000 | 162,732 | 36,155 | 36,155 |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | Total | 321,000 | 162,732 | 36,155 | 36,155 |

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

Consolidated Fire District No 1
Douglas County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 573,899 | 608,524 | 560,595 |
| Receipts: | | | |
| Ad Valorem Tax | 1,228,933 | 1,580,675 | |
| Delinquent Tax | 7,795 | 5,360 | 4,000 |
| Motor Vehicle Tax | 79,465 | 80,000 | 80,105 |
| Recreational Vehicle Tax | 1,813 | 1,663 | 1,810 |
| 16/20M Vehicle Tax | 1,459 | 1,450 | 1,069 |
| Commercial Vehicle Tax | 2,915 | 3,015 | 2,900 |
| Watercraft Tax | 3,265 | 4,300 | 4,250 |
| LAVTR | | | |
| In Lieu of Taxes | | | |
| | | | |
| Reimbursements | 41,478 | 1,000 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 16,851 | 9,000 | 4,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **1,383,974** | **1,686,463** | **98,134** |
| **Resources Available:** | **1,957,873** | **2,294,987** | **658,729** |
| Expenditures: | | | |
| Personnel | 636,986 | 840,892 | 985,440 |
| Contractual | 264,729 | 278,500 | 320,500 |
| Commodities | 129,045 | 160,000 | 185,000 |
| Capital Outlay | 83,643 | 155,000 | 185,500 |
| Lease Purchase Payments | 36,155 | 150,000 | 120,000 |
| Transfer to Fire Equipment Reserve | 150,000 | 150,000 | 150,000 |
| | | | |
| | | | |
| Cash Forward (2025 column) | | | 310,060 |
| Miscellaneous | 48,791 | | |
| Does misc. exceed 10% Total Expenditure: | | | |
| **Total Expenditures** | **1,349,349** | **1,734,392** | **2,256,500** |
| Unencumbered Cash Balance Dec 31 | 608,524 | 560,595 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 1,689,431 | 2,135,188 | 2,256,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,256,500 |
| | | Tax Required | 1,597,771 |
| | Delinquent Comp Rate: | 2.5% | 39,944 |
| | | Amount of 2024 Ad Valorem Tax | 1,637,715 |

Consolidated Fire District No 1 — NON-BUDGETED FUNDS — 2025

*(Only the actual budget year for 2023 is reported)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Equipment Reserve** | | | 0 | | 0 | | 0 | | 0 | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer | 150,000 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 150,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 150,000 |
| Resources Available: | 150,000 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 150,000 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 150,000 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 150,000 ** |
| | | | | | | | | | | 150,000 ** |

** Note: These two block figures should agree.

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

Consolidated Fire District No 1

Douglas County

will meet on August 28, 2024 at 5:30 pm at Douglas County Public Works Building, 3755 E 25th Street, Lawrence KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at Douglas County Budget Office 1100 Massachusetts St, Lawrence KS and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 1,349,349 | 5.500 | 1,734,392 | 5.500 | 2,256,500 | 1,637,715 | 5.500 |
| Totals | 1,349,349 | 5.500 | 1,734,392 | 5.500 | 2,256,500 | 1,637,715 | 5.500 |
| | | | | | | *Revenue Neutral Rate*** | *5.389* |
| Less: Transfers | 150,000 | | 150,000 | | 150,000 | | |
| Net Expenditures | 1,199,349 | | 1,584,392 | | 2,106,500 | | |
| Total Tax Levied | 1,212,511 | | 1,642,457 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 226,037,830 | | 291,472,197 | | 297,766,453 | | |

| Outstanding Indebtedness, Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 329,157 | 191,957 | 162,732 |
| Total | 329,157 | 191,957 | 162,732 |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Douglas County Board of County Commissioners

Fire District Board

LJWORLD.COM®
LAWRENCE JOURNAL-WORLD

# AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Orange, ss:

Hayden Lipsky, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, that this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World.

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on Aug. 18, 2024 with publications being made on the following dates: 08/18/2024

(Signed) Hayden Lipsky

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2026

**VERIFICATION**

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/19/2024

Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 18th of August, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Consolidated Fire District No 1

Douglas County

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|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 1,349,349 | 5.500 | 1,734,392 | 5.500 | 2,256,500 | 1,637,715 | 5.500 |
| Totals | 1,349,349 | 5.500 | 1,734,392 | 5.500 | 2,256,500 | 1,637,715 | 5.500 |
| | | | | | | *Revenue Neutral Rate** | 5.389 |
| Less: Transfers | 150,000 | | 150,000 | | 150,000 | | |
| Net Expenditures | 1,199,349 | | 1,584,392 | | 2,106,500 | | |
| Total Tax Levied | 1,212,511 | | 1,642,457 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 226,037,830 | | 291,472,197 | | 297,766,453 | | |

| Outstanding Indebtedness, Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 329,157 | 191,957 | 162,732 |
| Total | 329,157 | 191,957 | 162,732 |

*Tax rates are expressed in mills.

**_Revenue Neutral Rate as defined by KSA 79-2988_

Douglas County Board of County Commissioners

Fire District Board

Resolution No. 24-24

**A RESOLUTION OF THE CONSOLIDATED FIRE DISTRICT NO 1, DOUGLAS COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Consolidated Fire District No. 1 was calculated as 5.389 mills by the Douglas County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Consolidated Fire District No. 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 28, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Consolidated Fire District No. 1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CONSOLIDATED FIRE DISTRICT NO.1:

The Consolidated Fire District No. 1 Fire Board shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.389 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 28th day of August, 2024 by the Douglas County Board of Commissioners.

DOUGLAS COUNTY BOARD OF COMMISSIONERS

Karen Willey, Chair

Shannon Reid, Vice Chair

Patrick Kelly, Member

ATTEST:

Jameson D. Shew, County Clerk

**REVENUE NEUTRAL RATE HEARING**

**ROLL CALL**

Consolidated Fire District No. 1 in Douglas County, Kansas

Hearing to Exceed Revenue Neutral Rate: August 28, 2024

Resolution No. 24-24

| **Consolidated Fire District No. 1 Fire Board<br>Douglas County Board of Commissioners** | **Yes** | **No** | **No Vote** |
|---|---|---|---|
| Karen Willey, Chair | X | | |
| Shannon Reid, Vice Chair | X | | |
| Patrick Kelly, Member | X | | |
| TOTAL | | | |

ATTEST:

Jamieson D. Shew, County Clerk