State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
Palmyra Fire District No 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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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.**				4.040
General	19-3601	5	361,866	301,083	4.040
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	361,866	301,083	4.040
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			74,530,198
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	3.834
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: December 11, 2025

County Clerk

Debra McTaggart	Debra McTaggart
Joe Hoelscher	JOE HOELSCHER
Edith M Bond	Edith M. Bond
	Chris Maley
	John Thomas

Governing Body

CPA Summary

Palmyra Fire District No 2
Douglas County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	285,098	26,038	538	749	0	441
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	285,098	26,038	538	749	0	441

County Treas Motor Vehicle Estimate 26,038

County Treas Recreational Vehicle Estimate 538

County Treas 16/20M Vehicle Estimate 749

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 441

MVT Factor 0.09133

RVT Factor 0.00189

16/20M Factor 0.00263

Comm Veh Facto 0.00000

Watercraft Facto 0.00155

2026

Palmyra Fire District No 2
Douglas County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Special Equipment Rese	136,000	100,000	110,000	KSA 19-3612c
	Totals	136,000	100,000	110,000	
	Adjustments*				
	Adjusted Totals	136,000	100,000	110,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Palmyra Fire District No 2
Douglas County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
Brush Truck	5/18/2022	36	5.48	186,926	65,241	68,110	0
			Total	**186,926**	**65,241**	**68,110**	**0**

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

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	94,880	88,332	33,017
Receipts:			
Ad Valorem Tax	256,743	285,098	xxxxxxxxxxxxxxxx
Delinquent Tax	3,245		
Motor Vehicle Tax	24,923	23,234	26,038
Recreational Vehicle Tax	562	493	538
16/20M Vehicle Tax	617	444	749
Commercial Vehicle Tax	667	667	0
Watercraft Tax	446	399	441
In Lieu of Taxes			
Grants	5,000		
Donations	1,610		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	10		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**293,823**	**310,335**	**27,766**
Resources Available:	**388,703**	**398,667**	**60,783**
Expenditures:			
Payroll Expenses	17,277	19,000	21,000
Professional Development	3,321	3,000	3,500
Office Expense	2,944	3,000	4,000
Insurance	7,427	9,000	11,000
Computer and Technology	9,523	11,000	14,000
Recognition	1,735	1,500	2,000
Firefighter Rehab	151	150	200
Utilities	4,927	7,000	8,000
Facility Expenses	3,512	4,000	4,500
Equipment and Equipment Payments	113,555	208,000	183,666
Transfer to Equipment Reserve	136,000	100,000	110,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**300,371**	**365,650**	**361,866**
Unencumbered Cash Balance Dec 31	88,332	33,017	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	301,193	388,744	361,866
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	361,866
		Tax Required	301,083
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	301,083

CPA Summary

Palmyra Fire District No 2 | **NON-BUDGETED FUNDS** | 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment Rese		**0**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	291,216	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		291,216
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	136,000									
Total Receipts	136,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	136,000
Resources Available:	427,216	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	427,216
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	427,216	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	427,216 **
										427,216 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Palmyra Fire District No 2

Douglas County

will meet on August 25, 2025 at 7:00 PM at Palmyra Fire Station - 914 N 6th St, Baldwin City, 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 Dg Co Courthouse Budget Office 1100 Massachusetts St, Lawrence, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	300,371	4.043	365,650	4.040	361,866	301,083	4.040
Debt Service							
Non-Budgeted Funds							
Totals	300,371	4.043	365,650	4.040	361,866	301,083	4.040
						*Revenue Neutral Rate***	*3.834*
Less: Transfers	136,000		100,000		110,000		
Net Expenditures	164,371		265,650		251,866		
Total Tax Levied	261,944		285,098		xxxxxxxxxxxxxxx		
Assessed Valuation	64,899,077		70,572,301		74,525,400		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	186,926	127,735	65,241
Total	186,926	127,735	65,241

*Tax rates are expressed in mills.

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

Mike Hirschmann

LJWORLD.COM
LAWRENCE JOURNAL-WORLD

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Pennsylvania, County of Lancaster, 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. 13, 2024 with publications being made on the following dates: 08/13/2024

(Signed) Hayden Lipsky

VERIFICATION

State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 08/13/2025

Nicole Burkholder

Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 15th of August, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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2026 Special District

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Palmyra Fire District No 2

Douglas County

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Non-Budgeted Funds							
Totals	300,371	4.043	365,650	4.040	361,866	301,083	4.040
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Net Expenditures	164,371		265,650		251,866		
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***Revenue Neutral Rate as defined by KSA 79-2988*

Mike Hirschmann

Resolution No. 25-0002

A RESOLUTION OF THE PALMYRA FIRE DISTRICT NO 2, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Palmyra Fire District No 2 was calculated as 3.834 mills by the Douglas County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Palmyra Fire District No 2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 25, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Palmyra Fire District No 2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF PALMYRA FIRE DISTRICT NO 2

The Governing Body shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.834 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 25 day of August 25 (month and year) and SIGNED by the Governing Body.

Joe Hoelscher

Edith M Bond

Attested:

Roll Call Vote

A Roll Call Vote of the Palmyra Fire District No 2 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 25, 2025
Resolution No. 25-0002

Governing Body Member	Yes	No	No Vote
	X		
	X		
	X		
	X		
	X		
TOTAL			

Certified: