Special District

# CERTIFICATE

2025

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 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 | Amount of 2024 Ad Valorem Tax | 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 | 388,744 | 285,098 | 4.040 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 388,744 | 285,098 | 4.040 |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | 7 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

| County Clerk's Use Only |
|---|
| 70,572,301 |
| Nov. 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 3.730 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:

Address:

Email:

WILLIAM SMACK
Chris Mahon
Debra McTaggart
JOE HOELSCHER

Attest: 12/27, 2024
County Clerk deputy

Governing Body

**CPA Summary**

Palmyra Fire District No 2
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 | 261,944 | 23,234 | 493 | 444 | 0 | 399 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 261,944 | 23,234 | 493 | 444 | 0 | 399 |

County Treas Motor Vehicle Estimate 23,234

County Treas Recreational Vehicle Estimate 493

County Treas 16/20M Vehicle Estimate 444

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 399

MVT Factor 0.08870

RVT Factor 0.00188

16/20M Factor 0.00170

Comm Veh Facto 0.00000

Watercraft Facto 0.00152

2025

Palmyra Fire District No 2
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 Fund | Special Equipment Rese | 35,000 | 95,000 | 100,000 | KSA 19-3612c |
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| | **Totals** | 35,000 | 95,000 | 100,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 35,000 | 95,000 | 100,000 | |

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

Palmyra Fire District No 2
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 Truck | 5/18/2022 | 36 | 5.48 | 186,926 | 127,735 | 68,110 | 68,110 |
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| | | | | | | | |
| | | | **Total** | **186,926** | **127,735** | **68,110** | **68,110** |

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

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,828 | 94,880 | 79,076 |
| Receipts: | | | |
| Ad Valorem Tax | 233,093 | 261,944 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,934 | | |
| Motor Vehicle Tax | 23,105 | 20,868 | 23,234 |
| Recreational Vehicle Tax | 499 | 511 | 493 |
| 16/20M Vehicle Tax | 582 | 525 | 444 |
| Commercial Vehicle Tax | 590 | 0 | 0 |
| Watercraft Tax | 291 | 348 | 399 |
| In Lieu of Taxes | | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 10,834 | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **271,928** | **284,196** | **24,570** |
| **Resources Available:** | **275,756** | **379,076** | **103,646** |
| Expenditures: | | | |
| Payroll Expenses | 16,564 | 18,000 | 19,000 |
| Professional Development | 1,590 | 2,000 | 2,500 |
| Office Expense | 1,975 | 2,500 | 3,000 |
| Insurance | 8,464 | 9,000 | 10,000 |
| Computer and Technology | 7,560 | 10,000 | 12,000 |
| Utilities | 5,615 | 6,500 | 7,000 |
| Facility Expenses | 2,286 | 3,500 | 4,000 |
| Communcations | 843 | 1,500 | 18,000 |
| Equipment | 99,012 | 150,000 | 210,744 |
| Transfer to Equipment Reserve | 35,000 | 95,000 | 100,000 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | 1,967 | 2,000 | 2,500 |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **180,876** | **300,000** | **388,744** |
| Unencumbered Cash Balance Dec 31 | 94,880 | 79,076 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 308,866 | 301,193 | 388,744 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 388,744 |
| | | Tax Required | 285,098 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 285,098 |

**CPA Summary**

Palmyra Fire District No 2

**NON-BUDGETED FUNDS**

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

2025

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 | 256,216 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 256,216 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer from General | 35,000 | | | | | | | | | |
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| Total Receipts | 35,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 35,000 |
| Resources Available: | 291,216 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 291,216 |
| 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 | 291,216 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 291,216 ** |
| | | | | | | | | | | 291,216 ** |

** Note: These two block figures should agree.

**CPA Summary**

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

State of Kansas
2025 Special District

The governing body of

**Palmyra Fire District No 2**

Douglas County

will meet on August 26, 2024 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 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 | 180,876 | 4.043 | 300,000 | 4.043 | 388,744 | 285,098 | 4.043 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 180,876 | 4.043 | 300,000 | 4.043 | 388,744 | 285,098 | 4.043 |
| | | | | | | *Revenue Neutral Rate*** | *3.730* |
| Less: Transfers | 35,000 | | 95,000 | | 100,000 | | |
| Net Expenditures | 145,876 | | 205,000 | | 288,744 | | |
| Total Tax Levied | 237,236 | | 261,944 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 58,678,822 | | 64,899,077 | | 70,516,338 | | |

| 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. | 0 | 186,926 | 127,735 |
| Total | 0 | 186,926 | 127,735 |

*Tax rates are expressed in mills.

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

Bill Stark
Member

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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: 08/13/2024

Nicole Burkholder

Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 13th of August, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Palmyra Fire District No 2
Douglas County
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BUDGET SUMMARY

**(First Published in the Lawrence Daily Journal-World on the 13th of August, 2024)**

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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 | 180,876 | 4.043 | 300,000 | 4.043 | 388,744 | 285,098 | 4.043 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 180,876 | 4.043 | 300,000 | 4.043 | 388,744 | 285,098 | 4.043 |
| | | | | | | *Revenue Neutral Rate*** | *3.730* |
| Less: Transfers | 35,000 | | 95,000 | | 100,000 | | |
| Net Expenditures | 145,876 | | 205,000 | | 288,744 | | |
| Total Tax Levied | 237,236 | | 261,944 | | xxxxxxxxxxxx | | |
| Assessed Valuation | 58,678,822 | | 64,899,077 | | 70,516,338 | | |

| 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. | 0 | 186,926 | 127,735 |
| Total | 0 | 186,926 | 127,735 |

*Tax rates are expressed in mills.

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

Bill Stark

Member

Resolution No. 24-81

**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 3.730 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 26, 2024 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 4.043 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 26 day of AUGUST 2024 (month and year) and SIGNED by the Governing Body.

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 26, 2024
Resolution No. 24-01

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

Certified: