State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
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
as the 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 of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-101a	5	93,848	85,953	7.718
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxx	93,848	85,953	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Cowley County		8,405,122
Butler County		2,732,103
0		
0		
0		
	Nov 1, 2025 Total Assessed Valuation	11,137,225

Revenue Neutral Rate	7.320
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: _____, 2025

County Clerk

Governing Body

CPA Summary

Fire District 2
Cowley 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	81,859	4,724	144	494	13	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	81,859	4,724	144	494	13	0

County Treas Motor Vehicle Estimate 4,724

County Treas Recreational Vehicle Estimate 144

County Treas 16/20M Vehicle Estimate 494

County Treas Commercial Vehicle Tax Estimate 13

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05771

RVT Factor 0.00176

16/20M Factor 0.00603

Comm Veh Factor 0.00016

Watercraft Factor 0.00000

2026

Fire District 2
Cowley 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	Spl Equipment	13,341	9,398	32,240	19-3612c
	Totals	13341	9398	32240	
	Adjustments*				
	Adjusted Totals	13341	9398	32240	

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

Fire District 2
Cowley 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
				Total	**0**	**0**	**0**

***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 **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	71,394	81,859	xxxxxxxxxxxxxxxx
Delinquent Tax	1,990	2,930	2,500
Motor Vehicle Tax	5,411	3,988	4,724
Recreational Vehicle Tax	148	138	144
16/20M Vehicle Tax	622	469	494
Commercial Vehicle Tax	13	14	13
Watercraft Tax			0
Difference in reported and actual	-593		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	9		20
Neighborhood Revitalization Rebate			0
Miscellaneous	215		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**79,209**	**89,398**	**7,895**
Resources Available:	**79,209**	**89,398**	**7,895**
Expenditures:			
Building	1,715	1,700	1,800
Comminications	4,007	4,000	4,000
DEMS Supplies	1,151	1,200	1,200
Equip Purchases	2,939	3,000	3,000
Fuel	3,215	3,200	3,200
Insurance	28,994	29,000	30,000
Office Exp	1,880	2,000	2,000
Personal Protective	1,857	2,000	2,000
Repairs	9,248	9,000	9,000
labor	4,800	4,800	5,000
Training	1,829	15,867	
Utilities	4,233	4,233	4,500
Transfer to Spl Equip	13,341	9,398	28,148
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**79,209**	**89,398**	**93,848**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	85,500	89,398	93,848
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,848
		Tax Required	85,953
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	85,953

CPA Summary

Fire District 2

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Spl Equipment			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,426	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		13,426
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	4,953									
Equip sold	9,984									
General transfer	13,341									
Total Receipts	28,278	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	28,278
Resources Available:	41,704	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	41,704
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New Equipment	11,108									
Total Expenditures	11,108	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	11,108
Cash Balance Dec 31	30,596	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	30,596 **
										30,596 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fire District 2
Cowley County
will meet on September 2, 2025 at 9:00 am at Assembly Room, 311 E. 9th Ave, Winfield 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 and Revenue Neutral Rate.
Detailed budget information is avaiable at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	79,209	7.015	89,398	7.689	93,848	85,953	7.686
Debt Service							
Non-Budgeted Funds	11,108						
Totals	90,317	7.015	89,398	7.689	93,848	85,953	7.686
						*Revenue Neutral Rate***	*7.320*
Less: Transfers	13,341		9,398		32,240		
Net Expenditures	76,976		80,000		61,608		
Total Tax Levied	77,961		81,859		xxxxxxxxxxxxxxx		
Assessed Valuation:	10,401,807		10,647,491		11,183,374		

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.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Karen Madison

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF

COWLEY COUNTY, KANSAS

RESOLUTION NO. 2025-13

A RESOLUTION OF THE COUNTY OF COWLEY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Cowley Fire District 2 was calculated as 7.320 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Cowley will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2nd, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Cowley, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF COWLEY FIRE DISTRICT 2:

The County of Cowley shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.320 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 2nd day of September and SIGNED by the Governing Body.

(Seal)

BOARD OF COUNTY COMMISSIONERS

OF COWLEY COUNTY, KANSAS

Wayne Wilt yes

Wayne Wilt, Chairman

ATTEST:

Jim Maxwell yes

Jim Maxwell, Vice-Chairman

Karen D. Madison

Karen D. Madison, County Clerk

Alan Groom yes

Alan Groom, Commissioner

(First published in the Cowley CourierTraveler Tuesday, 07 29, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fire District 3
Cowley County
will meet on September 2, 2025 at 9:00 am at Assembly Room, 311 E. 9th Ave, Winfield 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 and Revenue Neutral Rate.
Detailed budget information is available at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County [State-county] Butler County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	70,209	7.015	89,398	7.689	93,848	85,953	7.686
Debt Service							
Non-Budgeted Funds	21,108						
Totals	90,317	7.015	89,398	7.689	93,848	85,953	7.686
						*Revenue Neutral Rate**	7.370
Less: Transfers	13,341		9,398		32,240		
Net Expenditures	76,976		80,000		61,608		
Total Tax Levied	77,091		81,359		XXXXXXXXXXXXXXX		
Assessed Valuation	10,401,807		10,647,491		11,183,193		

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.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Karen Madison

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the swom-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 29, 2025

Notice ID: RRrffM756s4dBiS45plc
Notice Name: FD 2 budget hearing

PUBLICATION FEE: $96.71

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

29 day of July, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029