State of Kansas
Special District
2025

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 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 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	89,398	81,859	7.689
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	89,398	81,859	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice				Cowley County	8,026,361
Neighborhood Revitalization				Butler County	2,621,130
				0	
				0	
				0	
				Nov 1, 2024 Total Assessed Valuation	10,647,491

Revenue Neutral Rate	6.923
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: Oct 25, 2024

County Clerk

Governing Body

CPA Summary

Fire District 2
Cowley 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	77,961	3,988	138	469	14	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	77,961	3,988	138	469	14	0

County Treas Motor Vehicle Estimate 3,988

County Treas Recreational Vehicle Estimate 138

County Treas 16/20M Vehicle Estimate 469

County Treas Commercial Vehicle Tax Estimate 14

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05115

RVT Factor 0.00177

16/20M Factor 0.00602

Comm Veh Factor 0.00018

Watercraft Factor 0.00000

2025

Fire District 2
Cowley 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	Spl Equipment	12,345	5,000		KSA 12-110d
	Totals	12345	5000	0	
	Adjustments*				
	Adjusted Totals	12345	5000	0	

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

Fire District 2
Cowley 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
				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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,887	0	0
Receipts:			
Ad Valorem Tax	68,713	77,961	xxxxxxxxxxxxxxxx
Delinquent Tax	1,944	1,500	2,930
Motor Vehicle Tax	5,530	4,755	3,988
Recreational Vehicle Tax	150	124	138
16/20M Vehicle Tax	721	525	469
Commercial Vehicle Tax	16	67	14
Watercraft Tax			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	5	15	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**77,079**	**84,947**	**7,539**
Resources Available:	**79,966**	**84,947**	**7,539**
Expenditures:			
Operating	67,462	79,947	80,000
Transfer to spl equip	12,345	5,000	9,398
Cash Forward (2025 column)			
Miscellaneous	159		
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**79,966**	**84,947**	**89,398**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	80,000	85,500	89,398
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,398
		Tax Required	81,859
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	81,859

CPA Summary

Fire District 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:		
Spl Equipment			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,442	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		20,442
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant	10,198									
Transfer	12,345									
Total Receipts	22,543	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	22,543
Resources Available:	42,985	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	42,985
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
New equipment	27,609									
Repairs	1,950									
Total Expenditures	29,559	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	29,559
Cash Balance Dec 31	13,426	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	13,426 **
										13,426 **

** 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 3, 2024 at 9:00 AM at Commission Meeting Room, 311 E. 9th, 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, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	79,966	7.321	84,947	7.015	89,398	81,859	7.693
Debt Service							
Non-Budgeted Funds	29,559						
Totals	109,525	7.321	84,947	7.015	89,398	81,859	7.693
						*Revenue Neutral Rate***	*6.923*
Less: Transfers	12,345		5,000		0		
Net Expenditures	97,180		79,947		89,398		
Total Tax Levied	70,658		77,961		xxxxxxxxxxxxxxxx		
Assessed Valuation:	9,651,442		10,401,807		10,640,687		

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.	17,365	8,842	0
Total	17,365	8,842	0

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

Karen Madison

(First published in the Cowley CourierTraveler Saturday, 08 17, 2024.)

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Debt Service							
Non-Budgeted Funds	29,559						
Totals	109,525	7.321	84,947	7.015	89,398	81,859	7.693
						*Revenue Neutral Rate***	*6.923*
Less: Transfers	12,345		5,000		0		
Net Expenditures	97,180		79,947		89,398		
Total Tax Levied	70,658		77,961		xxxxxxxxxxxxx		
Assessed Valuation	9,651,442		10,401,807		10,640,687		

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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
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Total	17,365	8,842	0

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**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 sworn-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:
Aug. 17, 2024

Notice ID: f1r3x78frQ17pe4bG1Pz
Notice Name: Fire District 2

PUBLICATION FEE: $87.35

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

17th day of August, A.D. 2024.

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/16/2025

RESOLUTION NO. 2024-09
COWLEY COUNTY, KANSAS

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

WHEREAS, the Revenue Neutral Rate for Cowley County Rural Fire District 2 was calculated as 6.923 mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COWLEY COUNTY, KANAS:

The Cowley County Rural Fire District 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.923 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 3rd day of September 2024 and **SIGNED** by the Governing Body.

BOARD OF COMMISSIONERS OF

COWLEY COUNTY, KANSAS

Alan Groom, Chairman

Bob Voegele, Vice-Chairman

Wayne Wilt, Commissioner

ATTEST:

Karen D. Madison, County Clerk

COUNTY SEAL
COWLEY COUNTY
KANSAS
EST 1867

Roll Call Vote

A Roll Call Vote of the Cowley County Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 3, 2024

Resolution No. 2024-09

Governing Body Member	Yes	No
Alan Groom	X	
Bob Voegele	X	
Wayne Wilt	X	
TOTAL	**3**	**0**

Certified: