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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	85,500	77,961	7.015
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	85,500	77,961	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice				Cowley County	7,827,417
Neighborhood Revitalization				Butler County	2,574,390
				0	
				0	
				0	
				Nov 1, 2023 Total Assessed Valuation	10,401,807

Revenue Neutral Rate: 6.817

Assisted by:

Address:

Email:

Date Attested: Oct 23, 2023

County Clerk

Governing Body

CPA Summary

Fire District 2
Cowley County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	70,658	4,755	124	525	67	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	70,658	4,755	124	525	67	0

County Treas Motor Vehicle Estimate 4,755

County Treas Recreational Vehicle Estimate 124

County Treas 16/20M Vehicle Estimate 525

County Treas Commercial Vehicle Tax Estimate 67

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06730

RVT Factor 0.00175

16/20M Factor 0.00743

Comm Veh Factor 0.00095

Watercraft Factor 0.00000

2024

Fire District 2
Cowley County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Spl Equip	1,167			Resolution
	Totals	1167	0	0	
	Adjustments*				
	Adjusted Totals	1167	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Fire District 2
Cowley County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
				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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,349	2,887	553
Receipts:			
Ad Valorem Tax	66,699	70,658	xxxxxxxxxxxxxxxx
Delinquent Tax	1,752	1,500	1,500
Motor Vehicle Tax	5,555	4,711	4,755
Recreational Vehicle Tax	136	125	124
16/20M Vehicle Tax	595	536	525
Commercial Vehicle Tax	73	121	67
Watercraft Tax			0
LAVTR			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	11	15	15
Neighborhood Revitalization Rebate			0
Miscellaneous	352		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**75,173**	**77,666**	**6,986**
Resources Available:	**77,522**	**80,553**	**7,539**
Expenditures:			
Operating	73,468	80,000	80,500
Transfer to spl equip	1,167		5,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**74,635**	**80,000**	**85,500**
Unencumbered Cash Balance Dec 31	2,887	553	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	80,000	80,000	85,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,500
		Tax Required	77,961
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	77,961

CPA Summary

Fire District 2

NON-BUDGETED FUNDS

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	49,291	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		49,291
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Equipment Sold	12,595									
Transfer from Gen	1,167									
Total Receipts	13,762	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	13,762
Resources Available:	63,053	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	63,053
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Truck	19,173									
Equipment	23,439									
Total Expenditures	42,612	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	42,612
Cash Balance Dec 31	20,441	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	20,441 **
										20,441 **

** 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 19, 2023 at 6:00 pm at 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, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Butler County

BUDGET SUMMARY
Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	74,635	7.667	80,000	7.321	85,500	77,961	7.521
Debt Service							
Non-Budgeted Funds	42,612						
Totals	117,247	7.667	80,000	7.321	85,500	77,961	7.521
						*Revenue Neutral Rate***	*6.817*
Less: Transfers	1,167		0		0		
Net Expenditures	116,080		80,000		85,500		
Total Tax Levied	68,219		70,658		xxxxxxxxxxxxxxx		
Assessed Valuation:	8,898,183		9,651,442		10,365,704		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	25,581	17,365	8,842
Total	25,581	17,365	8,842

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

Karen Madison