

**Input Sheet for Special District1 Budget Workbook**

Enter special district name (may be longer than green cell):	Fire District 2
Enter county name (home county) followed by "County":	Cowley County
Enter names of other supporting counties:	
1st	Butler County
2nd	
3rd	
4th	
Enter year being budgeted (YYYY):	2026

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

**Note: All amounts are to be entered as whole numbers only.**

The input for the following comes directly from the 2025 Budget, Certificate Page:  
\*If amended, then use the amended figures.\*

Fund Names:	Statute	2025 *Expenditures*	Amount of 2024 Ad Valorem Tax
General	12-101a	89,398	81,859
Debt Service	10-113		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax for 2025 Budgeted Year			81,859

Other (non-tax levy) fund names:

Total Expenditures for 2025 Budgeted Year	

Non-budgeted funds:

1	Spl Equipment
2	
3	
4	
5	

The input for the following comes directly from the 2025 Budget, Budget Summary Page

	2023 Tax Rate (2024 Column)
General	7.015
Debt Service	
	0
	0
Total	7.015

Total Tax Levied (2024 budget column):	77,961
Assessed Valuation (2024 budget column):	10,401,807

Outstanding Indebtedness, January 1:	2023	2024
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Note: the tool below may be used to create a more realistic estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green box. This is not mandatory and may be left blank.

Amounts used in lieu of 2024 Ad Valorem Tax	%
	0.00%
	0
	0

0
0

**Note: All amounts are to be entered as whole numbers only.**

From the County Clerk's 2026 Budget Information:					
	Assessed Valuation for 2025 (Required)	New Improvements, Remodeling and Renovations for 2025 (Optional)	Personal Property 2025 (Optional)	Property that has changed in use for 2025 (Optional)	Personal Property 2024 (Optional)
Cowley County	8,396,863				
Butler County	2,786,511				
0					
0					
0					
Totals	11,183,374	0	0	0	0

Note: It is not important to complete the "New Improvements, Remodeling and Renovations", "Personal Property", or "Property that has changed in use" fields. These fields were created for the Tax Lid (repealed in 2021). If the city wishes to track this information, you may do so here. The inputs do not populate to any other field in the workbook.

Gross earnings (intangible) tax estimate for 2026

Neighborhood Revitalization

Revenue Neutral Rate

7.320

**Actual Tax Rates for the 2025 Budget:**

Fund	Rate
General	7.689
Debt Service	
0	
0	
Total	7.689

**Final Assessed Valuation from the November 1, 2024 Abstract:**

Cowley County	8,026,361
Butler County	2,621,130
0	
0	
0	
Total Assessed Valuation	10,647,491

**From the County Treasurer's Budget Information - Budget Year Estimates:**

Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16/20 M Vehicle	Commercial Vehicle	Watercraft
Cowley County	4,724	144	494	13	
Butler County					
0					
0					
0					
Total Vehicle Tax Estimates	4,724	144	494	13	0

**Computation of Delinquency**

Delinquency Rate for 2023 Uncollected Taxes and 2024 Ad Valorem Levied:	Amount Uncollected	Amount Levied
Cowley County		
Butler County		
0		
0		
0		
Total	0	0
Average Delinquency Rate		0.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**		0.0%

**\*\*Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2024 Budget Certificate Page		Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
Funds	2024 Expenditure Amount Budget Authority	
General	85,500	
Debt Service		
0		
0		
0		
0		

### Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

**WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.**

### Input Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2022

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

### Budget Hearing Notice Only

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at: County Clerk's Office, 321 E. 10th Ave, Winfield

*Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.*

*You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.*

### Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at: County Clerk's Office, 321 E. 10th Ave, Winfield

*Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".*

*You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Additionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).*

### Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

*If the taxing subdivision wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the budget hearing notice.*

# 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.

			2026 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>			Page No.		
Allocation of MVT, RVT & 16/20M Veh			2		
Schedule of Transfers			3		
Statement of Indebt. & Lease/Purchase			4		
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	5	93,848	85,953	
Debt Service	10-113				
Non-Budgeted Funds					
<b>Totals</b>			xxxxxxx	93,848	85,953
Budget Hearing Notice					Final County Assessed Valuation
Combined Rate and Budget Hearing Notice					County Clerk's Use Only
RNR Hearing Notice					Cowley County
Neighborhood Revitalization					Butler County
					0
					0
					0
				Nov 1, 2025 Total Assessed Valuation	-

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

**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**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2024</b>	<b>Current Amount for 2025</b>	<b>Proposed Amount for 2026</b>	<b>Transfers Authorized by Statute</b>
General	Spl Equipment	13,341	9,398	32,240	19-3612c
<b>Totals</b>		13341	9398	32240	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		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
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*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	0	0	0
Receipts:			
Ad Valorem Tax	71,394	81,859	xxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>79,209</b>	<b>89,398</b>	<b>7,895</b>
<b>Resources Available:</b>	<b>79,209</b>	<b>89,398</b>	<b>7,895</b>
Expenditures:			
Building	1,715	1,700	1,800
Communications	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			
<b>Total Expenditures</b>	<b>79,209</b>	<b>89,398</b>	<b>93,848</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
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%
Amount of 2025 Ad Valorem Tax			85,953

## Page No. 5



Fire District 2

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			0

CPA Summary
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			0

CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

<b>CPA Summary</b>
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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:	
<b>Spl Equipment</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	13,426	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
								<b>Total</b>	
								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
Resources Available:	41,704	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0
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
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
								11,108	
								30,596	
								30,596	

\*\* Note: These two block figures should agree.

<b>CPA Summary</b>									

## **Non-Budgeted Funds – Special Districts**

**K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.** The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-631p. Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-1258. Public library capital improvement fund.** Authorizes a library board to transfer annually up to 10% of the general fund to a capital improvement fund, to be used for improving, furnishing, equipping, remodeling, or making additions to the library

**K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-16,102. Employee benefits trust funds.** For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118. Neighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

**K.S.A. 17-1336a. Cemetery district special road and machinery funds.** Authorizes a cemetery district board to transfer all or any portion of any surpluses of the moneys derived from any tax levy existing at the end of a budget year to a special fund for the completion of road improvements. No more than one such transfer shall be made

And, such board may transfer any surpluses of the money derived from any tax levy existing at the end of a budget year to a special fund to be used to purchase machinery and equipment for cemetery maintenance. The amount of such transfer shall not exceed 25% of the annual budget.

19-3601 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

**K.S.A. 19-3623e. Fire protection reserve fund (Johnson County).** Fire district created under K.S.A. 19-3613 *et seq.* may establish a special fund for the acquisition of fire-fighting equipment, apparatus or machinery or land and buildings to be used for fire-fighting purposes.

**K.S.A. 24-136. Drainage district special emergency fund.** Drainage district may establish a special emergency fund to pay the costs and expenses resulting from an emergency within the district.

**K.S.A. 75-6110. Special liability expense fund.** Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

**K.S.A. 79-1808. Special assessment fund.** Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

**K.S.A. 79-2925. Budgets exempt from the state budget law.** The state budget law does not apply to any money received as a gift or bequest.

**K.S.A. 80-1559. Township Fire District Reserve Fund.** Authorizes a township fire district to create a special fire protection reserve fund to finance the acquisition of fire-fighting equipment, land, and buildings, and to transfer each year to such fund up to 25% of the money credited to the fire fund.

NOTICE OF BUDGET HEARING

State of Kansas  
Special District

The governing body of  
**Fire District 2**  
Cowley County  
will meet on at at 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.  
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 (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.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas  
Special District

The governing body of  
**Fire District 2**  
Cowley County  
will meet on at at 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 (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.

FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	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



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

The governing body of  
**Fire District 2**  
will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**  
Cowley County (home county) Butler County

Revenue Neutral Rate*	7.320	Proposed Tax Rate	7.686
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Tax Rates are expressed in mills

\* Revenue Netural Rate as defined by KSA 79-2988

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Fire District 2

2026

**2026 Neighborhood Revitalization Rebate**

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 11,183,374

Valuation Factor: 11,183.374

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.