State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Ellis County, State of Kansas
We, the undersigned, officers of
Cottonwood Extension District #17
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	2-625	5	1,283,000	704,523	0.794
Debt Service	10-113				
Totals		xxxxxxx	1,283,000	704,523	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Ellis County	540,415,783	
Barton	351,791,758	
0		
0		
0		
Nov 1, 2025 Total Assessed Valuation	892,207,541	

Ellis County Tif:
-4,323,050

Revenue Neutral Rate	0.648
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: Oct 31, 2025

County Clerk

Governing Body

CPA Summary

Input Sheet for Special District1 Budget Workbook

Enter special district name (may be longer than green cell):	Cottonwood Extension District #17
Enter county name (home county) followed by "County":	Ellis County
Enter names of other supporting counties:	
1st	Barton
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.

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%

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	Amounts used in lieu of 2024 Ad Valorem Tax
General	2-625	1,133,000	580,224	0
Debt Service	10-113			0
Fund name for all funds with a tax levy:				
				0
				0
Total Ad Valorem Tax for 2025 Budgeted Year			580,224	
Other (non-tax levy) fund names:				
Total Expenditures for 2025 Budgeted Year		1,133,000		

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2025 Budget, Budget Summary Page	2023 Tax Rate (2024 Column)
General	0.694
Debt Service	
0	
0	
Total	0.694

Total Tax Levied (2024 budget column):	577,112
Assessed Valuation (2024 budget column):	834,234,720

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

Cottonwood Extension District #17 2026

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)
Ellis County	542,694,675	4,440,253	10,280,328	2,254,409	
Barton	353,272,745	2,511,767	32,930,019	1,036,255	
0					
0					
0					
Totals	895,967,420	6,952,020	43,210,347	3,290,664	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	0.648

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	0.666
Debt Service	
0	
0	
Total	0.666

Final Assessed Valuation from the November 1, 2024 Abstract:

Ellis County	536,651,289
Barton	334,656,088
0	
0	
0	
Total Assessed Valuation	871,307,377

From the County Treasurer's Budget Information - Budget Year Estimates:					
Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16\20 M Vehicle	Commercial Vehicle	Watercraft
Ellis County	23,839	514	400	2,518	428
Barton	21,595	357	610	1,877	306
0					
0					
0					
Total Vehicle Tax Estimates	45,434	871	1,010	4,395	734

Computation of Delinquency

Delinquency Rate for 2023 Uncollected Taxes and 2024 Ad Valorem Levied:	Amount Uncollected	Amount Levied	
Ellis County			
Barton			
0			
0			
0			
Total	0	0	
Average Delinquency Rate			1.5%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**			1.0%

****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	
Funds	2024 Expenditure Amoun Budget Authority
General	1,071,000
Debt Service	
0	
0	
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

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:

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: Allen Roth

Official Title: Cottonwood Extension District #17, Board Chairman

Date: September 16, 2025

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

Time: 6:30 pm

Location: 601 Main, Hays KS and 3007 10th St, Great Bend KS

Budget Available at: Cottonwood Extension District Offices

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. Addittionally, 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 subdivisin 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 buget hearing notice.

Cottonwood Extension District #17
Ellis 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	580,224	45,434	871	1,010	4,395	734
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	580,224	45,434	871	1,010	4,395	734

County Treas Motor Vehicle Estimate 45,434

County Treas Recreational Vehicle Estimate 871

County Treas 16/20M Vehicle Estimate 1,010

County Treas Commercial Vehicle Tax Estimate 4,395

County Treas Watercraft Tax Estimate 734

MVT Factor 0.07830

RVT Factor 0.00150

16/20M Factor 0.00174

Comm Veh Factor 0.00757

Watercraft Factor 0.00127

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	551,888	438,448	259,292
Receipts:			
Ad Valorem Tax	635,221	580,224	xxxxxxxxxxxxxxxx
Delinquent Tax		3,442	
Motor Vehicle Tax		49,075	45,434
Recreational Vehicle Tax		910	871
16/20M Vehicle Tax		1,194	1,010
Commercial Vehicle Tax		4,579	4,395
Watercraft Tax		251	734
Kansas State Research and Extension	114,492	117,169	118,716
Non-appropriated (Reimbursable)	50,025	80,000	100,000
Other	10,322	5,000	5,000
Community Health Worker - KSU	0	50,000	50,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**810,060**	**891,844**	**326,160**
Resources Available:	**1,361,948**	**1,330,292**	**585,452**
Expenditures:			
Audit, Bond, Legal Fees	16,404	20,000	20,000
Telephone	7,562	10,000	10,000
Rent and Utilities	41,986	45,000	45,000
Supplies, Stationery, Postage	14,429	20,000	20,000
Equipment	19,698	30,000	30,000
Educational Program Support	13,893	20,000	25,000
Travel	25,325	30,000	30,000
Subsistence	7,743	10,000	10,000
Salaries	585,085	651,000	755,000
Employer Contributions - benefits	108,774	125,000	158,000
Capital outlay/equipment replacement	25,290	30,000	80,000
Non-appropriated (reimbursable)	57,311	80,000	100,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**923,500**	**1,071,000**	**1,283,000**
Unencumbered Cash Balance Dec 31	438,448	259,292	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,071,000	1,133,000	1,283,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,283,000
		Tax Required	697,548
	Delinquent Comp Rate:	1.0%	6,975
		Amount of 2025 Ad Valorem Tax	704,523

CPA Summary

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$259,292	2025 Ending Cash Balance (est.)
$326,160	2026 Non-AV Receipts (est.)
$697,548	2026 Ad Valorem Tax (est.)
$1,283,000	Total 2026 Resources Available
$969,675	Less 2024 Expenditures + 5%
$313,325	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison

0.786	2026 Estimated Fund Mill Rate
0.666	2025 Fund Mill Rate
0.648	**Revenue Neutral Rate (KSA 79-2988)**
0.786	2026 Estimated Total Mill Rate
0.666	2025 Total Mill Rate

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cottonwood Extension District #17

Ellis County

will meet on September 16, 2025 at 6:30 pm at 601 Main, Hays KS and 3007 10th St, Great Bend KS 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 Cottonwood Extension District Offices and will be available at this hearing.

SUPPORTING COUNTIES

Ellis County (home county) Barton

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	923,500	0.694	1,071,000	0.666	1,283,000	704,523	0.786
Debt Service							
Totals	923,500	0.694	1,071,000	0.666	1,283,000	704,523	0.786
						*Revenue Neutral Rate***	*0.648*
Less: Transfers	0		0		0		
Net Expenditures	923,500		1,071,000		1,283,000		
Total Tax Levied	577,112		580,224		xxxxxxxxxxxxxxx		
Assessed Valuation:	834,234,720		871,307,377		895,967,420		

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*

Allen Roth

Roll Call Vote

A Roll Call Vote of the Cottonwood Extension District #17 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 16, 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Allen Roth	✓		
Lori Waters	✓		
Tatum Kimzey	✓		
Donna Maskus	✓		
Kathie Rondeau	✓		
Lexi Straub			✓ Absent
Glenna Reinert	✓		
TOTAL	6		1

Certified:

Donna J. Maskus

Resolution No. _2025-01_

A RESOLUTION OF THE _Cottonwood Extension District #17_, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the _Cottonwood Extension District #17 was calculated as _0.648_ mills by the _Ellis_ County Clerk; and

WHEREAS, the budget proposed by the Governing Body of _Cottonwood Extension District #17_ will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on _September 16, 2025_ allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the _Cottonwood Extension District #17_, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE _Cottonwood Extension District #17 :

The _Cottonwood Extension District #17__ shall levy a property tax rate exceeding the Revenue Neutral Rate of _0.786_ 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 _16th_ day of _September, 2025__ and SIGNED by the Governing Body.

Attested:

_____

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cottonwood Extension District #17
Ellis County

2026 State of Kansas
Special District

will meet on September 16, 2025 at 6:30 pm at 601 Main, Hays KS and 3007 10th St, Great Bend KS 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 Cottonwood Extension District Offices and will be available at this hearing.

SUPPORTING COUNTIES
Ellis County (home county) Barton

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	923,500	0.694	1,071,000	0.666	1,283,000	704,523	0.786
Debt Service							
Totals	923,500	0.694	1,071,000	0.666	1,283,000	704,523	0.786
						*Revenue Neutral Rate***	*0.648*
Less: Transfers	0		0		0		
Net Expenditures	923,500		1,071,000		1,283,000		
Total Tax Levied	577,112		580,224		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	834,234,720		871,307,377		895,967,420		

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*

Allen Roth
Cottonwood Extension District #17, Board Chairman

Published in Hays Daily News, August 20, 2025.

3741350

THE HAYS DAILY NEWS

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hays Daily News, a qualified newspaper, published and of general circulation in Ellis county, State of Kansas, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:

- Aug 20, 2025

Advertising Fee: $143.52

Ankit Sachdeva

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/20/2025

Notary Public

Notarized remotely online using communication technology via Proof.

PROOF OF PUBLICATION

STATE OF KANSAS
BARTON COUNTY

SS.

Audra Musil

of lawful age, duly sworn upon oath states that She

is the Legals Clerk

of **THE GREAT BEND TRIBUNE**

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

BARTON County, Kansas, and is

NOT a trade, religious or fraternal publication and has been PRINTED and published in BARTON County, Kansas.

That the attached notice was published in a regular issue of said newspaper

for 1 consecutive weeks, the first publication being on the 19th day of Aug 2025 and the last publication on the 19th day of Aug 2025.

Publication Fee $ 49.80

Affidavit, Notary's Fees $_____

Additional Copies_____at_____ $_____

Total Publication Fee $_____

(Sign) Linda Musil

Witness my hand this 19th day of Aug., 2025

SUBSCRIBED and Sworn to before me this 19th

day of August 2025

Linda Pringle

(Notary Public)

NOTARY PUBLIC - STATE of KANSAS
Linda Pringle
My Appt. Exp. 3-3-27

My commission expires _____

(Published in the Great Bend Tribune, August 19, 2025) -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING
THE GOVERNING BODY OF
COTTONWOOD EXTENSION DISTRICT #17
Ellis County
will meet on September 16, 2025, at 6:30 p.m., at
601 MAIN ST., HAYS, KS
AND 3007 10TH ST., GREAT BEND, KS

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 Cottonwood Extension District Offices and will be available at this hearing.

SUPPORTING COUNTIES:
Ellis County (home county) Barton 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 final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Est. Maximum Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Est. Tax Rate*
General	923,500	0.694	1,071,000	0.656	1,283,000	704,525	0.786
Debt Service							
Totals	753,472	0.766	1,071,000	0.694	1,283,000	580,224	0.656
					Revenue Neutral Rate**		0.648
Less: Transfers	0		0		0		
Net Expenditures	923,500		1,071,000		1,283,000		
Prior Yr Unexpended	577,112		580,224		XXXXX		
Amount Necessary	834,234,720		871,307,377		895,967,420		

OUTSTANDING INDEBTEDNESS, JANUARY 1

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purch Princ	0	0	0
Total	0	0	0

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

Allen Roth
Cottonwood Extension District #17, Board Chairman

2026

Cottonwood Extension District #17
Ellis 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Cottonwood Extension District #17
Ellis 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.**