State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Fire District 5

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
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 MVT, RVT,16/20M Vehicle Ta:		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-101a	5	549,200	489,097	7.784
Debt Service	10-113				
Totals		xxxxxxxxx	549,200	489,097	7.784
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

62,836,776

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	7.242
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct 28, 2025

County Clerk

Governing Body

CPA Summary

Fire District 5
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	452,876	45,150	744	1,909	800	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	452,876	45,150	744	1,909	800	0

County Treas Motor Vehicle Estimate 45,150

County Treas Recreational Vehicle Estimate 744

County Treas 16/20M Vehicle Estimate 1,909

County Treas Commercial Vehicle Tax Estimate 800

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09970

RVT Factor 0.00164

16/20M Factor 0.00422

Comm Veh Facto 0.00177

Watercraft Facto 0.00000

2026

Fire District 5
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
	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.

Fire District 5
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**	**0**

***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	415,000	452,876	xxxxxxxxxxxxxxxx
Delinquent Tax	7,619	11,000	11,000
Motor Vehicle Tax	44,559	43,125	45,150
Recreational Vehicle Tax	741	788	744
16/20M Vehicle Tax	1,977	1,964	1,909
Commercial Vehicle Tax	793	942	800
Watercraft Tax			0
In Lieu of Taxes	148	55	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**470,837**	**510,750**	**60,103**
Resources Available:	**470,837**	**510,750**	**60,103**
Expenditures:			
Distribution to Ark City	470,837	510,750	549,200
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**470,837**	**510,750**	**549,200**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	482,850	510,750	549,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	549,200
		Tax Required	489,097
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	489,097

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Fire District 5

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, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at County Clerk's Office, 321 E 10th, Winfield and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 202		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	470,837	7.500	510,750	7.500	549,200	489,097	7.800
Debt Service							
Totals	470,837	7.500	510,750	7.500	549,200	489,097	7.800
						*Revenue Neutral Rate***	*7.242*
Less: Transfers	0		0		0		
Net Expenditures	470,837		510,750		549,200		
Total Tax Levied	429,367		452,876		xxxxxxxxxxxxxxxx		
Assessed Valuation	57,339,673		60,548,038		62,704,729		

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. 2025-16

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 5 was calculated as 7.800 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 5:

The County of Cowley shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.800 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)

ATTEST:

Karen D. Madison, County Clerk

BOARD OF COUNTY COMMISSIONERS

OF COWLEY COUNTY, KANSAS

Wayne Wilt, Chairman — YES

Jim Maxwell, Vice-Chairman — YES

Alan Groom, Commissioner — YES

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

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	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	470,837	7.500	510,750	7.500	549,200	489,097	7.800
Debt Service							
Totals	470,837	7.500	510,750	7.500	549,200	489,097	7.800
						Revenue Neutral Rate**	7.343
Less Transfers	0		0		0		
Net Expenditures	470,837		510,750		549,200		
Total Tax Levied	429,367		452,876		xxxxxxxxxxxxxxxxx		
Assessed Valuation	57,339,673		60,548,038		62,704,779		

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 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:
Jul. 29, 2025

Notice ID: XE0CMVV83pr835MCsuyK
Notice Name: FD 5 budget notice

PUBLICATION FEE: $95.98

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