State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Fire District 3

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-101a	5	89,396	74,452	6.370
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	89,396	74,452	6.370
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			11,687,925
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	6.085
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 3
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	70,906	7,040	230	539	398	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	70,906	7,040	230	539	398	0

County Treas Motor Vehicle Estimate 7,040

County Treas Recreational Vehicle Estimate 230

County Treas 16/20M Vehicle Estimate 539

County Treas Commercial Vehicle Tax Estimate 398

County Treas Watercraft Tax Estimate 0

MVT Factor 0.09929

RVT Factor 0.00324

16/20M Factor 0.00760

Comm Veh Facto 0.00561

Watercraft Factor 0.00000

2026

Fire District 3
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
General	Spl Equipment	1,367	5,862	17,941	19-3612c
	Totals	1,367	5,862	17,941	
	Adjustments*				
	Adjusted Totals	1,367	5,862	17,941	

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

Fire District 3
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.

Fire District 3
Cowley County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,133	4,237	4,237
Receipts:			
Ad Valorem Tax	63,378	70,906	xxxxxxxxxxxxxxxx
Delinquent Tax	3,666	2,500	2,500
Motor Vehicle Tax	7,389	6,652	7,040
Recreational Vehicle Tax	245	195	230
16/20M Vehicle Tax	604	569	539
Commercial Vehicle Tax	427	416	398
Watercraft Tax			0
In Lieu of Taxes			
Reimbursements	44,887		
Interest on Idle Funds	99		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**120,695**	**81,238**	**10,707**
Resources Available:	**123,828**	**85,475**	**14,944**
Expenditures:			
Operations	118,224	75,376	75,000
Transfer to Spl	1,367	5,862	14,396
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**119,591**	**81,238**	**89,396**
Unencumbered Cash Balance Dec 31	4,237	4,237	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	82,000	81,238	89,396
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	89,396
		Tax Required	74,452
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	74,452

CPA Summary

Fire District 3

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:		
Spl Equipment			**0**		**0**		**0**		**0**	
Unencumbered Cash Balance Jan 1	47,524	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 47,524
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	1,367									
Total Receipts	1,367	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,367
Resources Available:	48,891	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	48,891
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
2023 exp	16,608									
equipment	18,330									
Differenct on form	-104									
Total Expenditures	34,834	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	34,834
Cash Balance Dec 31	14,057	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	14,057 **
										14,057 **

** Note: These two block figures should agree.

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 3

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	119,591	6.265	81,238	6.330	89,396	74,452	6.390
Debt Service							
Non-Budgeted Funds	34,834						
Totals	154,425	6.265	81,238	6.330	89,396	74,452	6.390
						*Revenue Neutral Rate***	*6.085*
Less: Transfers	1,367		5,862		17,941		
Net Expenditures	153,058		75,376		71,455		
Total Tax Levied	67,530		70,906		xxxxxxxxxxxxxxxx		
Assessed Valuation	10,779,974		11,202,155		11,651,929		

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. 2025-14

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 3 was calculated as 6.085 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 3:

The County of Cowley shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.085 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

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Fire District 3
Cowley County

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Net Expenditures	153,058		75,376		71,455		
Total Tax Levied	67,530		70,906		XXXXXXXXXXXXXXXXX		
Assessed Valuation	10,779,934		11,202,155		11,651,929		

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	2023	2024	2025
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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: yD3OFclAGFeBrnd6XvBe
Notice Name: FD 3 budget notice

PUBLICATION FEE: $97.63

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