**CERTIFICATE**

2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
**Fire District 1**

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 | 52,703 | 43,087 | 3.674 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 6 | | | |
| **Totals** | | xxxxxxxxx | 52,703 | 43,087 | 3.674 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 11,728,372 |
| RNR Hearing Notice | | | | | Nov. 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 3.507 |
| **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 1
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 | 41,036 | 1,930 | | 36 | 150 | 0 | 0 |
| Debt Service | 0 | 0 | | 0 | 0 | 0 | 0 |
| | 0 | 0 | | 0 | 0 | 0 | 0 |
| | 0 | 0 | | 0 | 0 | 0 | 0 |
| Total | 41,036 | 1,930 | | 36 | 150 | 0 | 0 |

County Treas Motor Vehicle Estimate 1,930

County Treas Recreational Vehicle Estimate 36

County Treas 16/20M Vehicle Estimate 150

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04703

RVT Factor 0.00088

16/20M Factor 0.00366

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2026

Fire District 1
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 | 297 | | | 19-3612c |
| | | | | | |
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| | **Totals** | 297 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 297 | 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 1
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 |
|---|---|---|---|---|---|---|---|
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| | | | **Total** | **0** | **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 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 3,000 |
| Receipts: | | | |
| Ad Valorem Tax | 37,393 | 41,036 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,130 | 1,500 | 1,000 |
| Motor Vehicle Tax | 1,961 | 1,641 | 1,930 |
| Recreational Vehicle Tax | 38 | 33 | 36 |
| 16/20M Vehicle Tax | 221 | 175 | 150 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| In Lieu of Taxes | | | |
| Insurance Claim | 3,503 | | |
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| Interest on Idle Funds | 2,567 | 3,000 | 3,500 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **46,813** | **47,385** | **6,616** |
| **Resources Available:** | **46,813** | **47,385** | **9,616** |
| Expenditures: | | | |
| | | | |
| Operations | 46,516 | 44,385 | 52,703 |
| Transfer to Spl Equip | 297 | | |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **46,813** | **44,385** | **52,703** |
| Unencumbered Cash Balance Dec 31 | 0 | 3,000 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 44,200 | 44,385 | 52,703 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 52,703 |
| | | Tax Required | 43,087 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 43,087 |

| **CPA Summary** |
|---|
| |

Fire District 1

## 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 | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 60,808 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 60,808 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| From General | 297 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 297 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 297 |
| Resources Available: | 61,105 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 61,105 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| Equip Parts | 891 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 891 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 891 |
| Cash Balance Dec 31 | 60,214 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 60,214 ** |
| | | | | | | | | | | 60,214 ** |

** 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 1**

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 Ave, 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 | 46,813 | 2.887 | 44,385 | 3.361 | 52,703 | 43,087 | 3.683 |
| Debt Service | | | | | | | |
| Non-Budgeted Funds | 891 | | | | | | |
| Totals | 47,704 | 2.887 | 44,385 | 3.361 | 52,703 | 43,087 | 3.683 |
| | | | | | | *Revenue Neutral Rate*** | *3.507* |
| Less: Transfers | 297 | | 0 | | 0 | | |
| Net Expenditures | 47,407 | | 44,385 | | 52,703 | | |
| Total Tax Levied | 41,036 | | 41,036 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 14,216,725 | | 12,207,090 | | 11,698,001 | | |

| 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. 2025-12**

**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 1 was calculated as 3.507 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 1:**

The County of Cowley shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.507 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)

**BOARD OF COUNTY COMMISSIONERS**

**OF COWLEY COUNTY, KANSAS**

Wayne Wilt, Chairman — yes

ATTEST:

Jim Maxwell, Vice-Chairman — yes

Karen D. Madison, County Clerk

Alan Groom, Commissioner — yes

Published in the Butler County Times-Gazette
Aug 2, 2025

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fire District 2
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 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.

| | 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 | 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*

Karen Madison

3706938

See Proof on Next Page

# AFFIDAVIT OF PUBLICATION

**Butler County Times-Gazette - KS**
**121 E 6th Ave, El Dorado, KS 67042**
**(316) 402-1415**

State of Florida, County of Broward, ss:

I, Edmar Corachia, 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 Butler County Times-Gazette - KS, a weekly newspaper, a publication that is a "legal newspaper" as that phrase is defined for the city of El Dorado, for the County of Butler, 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:**
- Aug 2, 2025

**Notice ID:** Bn8lI8ByTG6VyWWC9NAE
**Notice Name:** FD 2 Butler notice
**Publication Fee:** $114.71

Edmar Corachia

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH265583
Expires on May 31, 2026

**VERIFICATION**

State of Florida
County of Broward

Signed or attested before me on this: 08/06/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.