State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Fire District 4
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	12-101a	5	128,016	117,261	2.399
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	128,016	117,261	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Cowley County		45,911,942
Sumner County		2,985,393
0		
0		
0		
Nov 1, 2025 Total Assessed Valuation		48,897,881

Revenue Neutral Rate	2.288
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: Oct. 16, 2025

County Clerk

Governing Body

CPA Summary

Fire District 4
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	111,674	7,293	241	373	39	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	111,674	7,293	241	373	39	0

County Treas Motor Vehicle Estimate 7,293

County Treas Recreational Vehicle Estimate 241

County Treas 16/20M Vehicle Estimate 373

County Treas Commercial Vehicle Tax Estimate 39

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06531

RVT Factor 0.00216

16/20M Factor 0.00334

Comm Veh Factor 0.00035

Watercraft Factor 0.00000

2026

Fire District 4
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	37,000	40,758	48,600	19-3612c
	Totals	37000	40758	48600	
	Adjustments*				
	Adjusted Totals	37000	40758	48600	

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

State of Kansas
Special District

Fire District 4
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**

***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	758	309	309
Receipts:			
Ad Valorem Tax	104,650	111,674	xxxxxxxxxxxxxxxx
Delinquent Tax	2,575	2,000	2,500
Motor Vehicle Tax	8,005	6,449	7,293
Recreational Vehicle Tax	263	199	241
16/20M Vehicle Tax	416	404	373
Commercial Vehicle Tax	42	32	39
Watercraft Tax			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	591		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**116,542**	**120,758**	**10,446**
Resources Available:	**117,300**	**121,067**	**10,755**
Expenditures:			
Operations	79,991	80,000	85,000
Transfer to Spl	37,000	40,758	43,016
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**116,991**	**120,758**	**128,016**
Unencumbered Cash Balance Dec 31	309	309	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	117,300	120,758	128,016
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,016
		Tax Required	117,261
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	117,261

CPA Summary

Fire District 4

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	83,060	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		83,060
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From General	37,000									
Total Receipts	37,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	37,000
Resources Available:	120,060	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	120,060
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equip	29,208									
Total Expenditures	29,208	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	29,208
Cash Balance Dec 31	90,852	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	90,852 **
										90,852 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fire District 4
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 avaiable at County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

SUPPORTING COUNTIES
Cowley County (home county) Sumner 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	116,991	2.341	120,758	2.331	128,016	117,261	2.402
Debt Service							
Non-Budgeted Funds	29,208						
Totals	146,199	2.341	120,758	2.331	128,016	117,261	2.402
						*Revenue Neutral Rate***	*2.288*
Less: Transfers	37,000		40,758		48,600		
Net Expenditures	109,199		80,000		79,416		
Total Tax Levied	106,356		111,674		xxxxxxxxxxxxxxx		
Assessed Valuation:	45,435,923		45,074,868		48,827,702		

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. 2025-15

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 4 was calculated as 2.288 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 4:

The County of Cowley shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.288 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 yes

Wayne Wilt, Chairman

Jim Maxwell yes

Jim Maxwell, Vice-Chairman

Alan Groom yes

Alan Groom, Commissioner

(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 4
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.

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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	116,999	2.341	120,758	2.331	128,018	117,161	2.402
Debt Service							
Non-Budgeted Funds	29,186						
Totals	146,185	2.341	120,758	2.331	128,018	117,161	2.402
						Revenue Neutral Rate**	2.365
Less: Transfers	37,000		40,758		48,600		
Net Expenditures	109,999		80,000		79,418		
Total Tax Levied	106,336		111,574		xxxxxxxxxxxxxxxxx		
Assessed Valuation	45,433,923		45,074,968		48,817,705		

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: 06cYMbcpUG8XOBIAMBNv
Notice Name: FD 4 budget notice

PUBLICATION FEE: $95.32

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

Newspaper page size: Width: 11.33 in., Height: 21.50 in.

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General	116,991	2.341	120,758	2.331	128,016	117,261	2.402
Debt Service							
Non-Budgeted Funds	29,208						
Totals	146,199	2.341	120,758	2.331	128,016	117,261	2.402
						*Revenue Neutral Rate***	2.256
Less: Transfers	37,000		40,758		48,600		
Net Expenditures	109,199		80,000		79,416		
Total Tax Levied	106,356		111,674		xxxxxxxxxxxxx		
Assessed Valuation	45,435,923		45,074,868		48,827,702		

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

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes, and says: That (s)he is an agent of Column Software, PBC, duly authorized agent of the Publisher of The Belle Plaine News & The Oxford Register, a newspaper of general paid circulation printed and published weekly in the City of Belle Plaine, County of Sumner, State of Kansas, and 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 the hereto attached, and that the attached notice is a true copy thereof and was published in the regular and entire issue fo said newspaper on the dates indicated below:

PUBLICATION DATES:
Jul. 31, 2025

Notice ID: eLizia3ImpjqTgJZtX0r
Notice Name: FD 4 Sumner Notice
Publication Fee: $71.28

Request of:
The Belle Plaine News & The Oxford Register
P.O. Box 128
by: Karen Madison
Anjana Bhadoriya

Authorized Signatory

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH391655
Expires on August 17, 2028

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/05/2025

Notary Public
Notarized remotely online using communication technology via Proof.