CERTIFICATE

2026

To the Clerk of Norton County, State of Kansas
We, the undersigned, officers of
Almena Irrigation 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
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	Amount of 2025 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2026		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	**K.S.A.**				
General	0	6	198,327		
Debt Service	10-113				
		6			
		6			
Repayment fund		7			
		7			
Non-Budgeted Funds		8			
Totals		xxxxxxxxxx	198,327	0	
Budget Summary		9	Is a Resolution required?	No	
Neighborhood Revitalization Rebate					
Resolution					

Final Assessed Valuation:	County Clerk's Use Only
Norton County	
Phillips County	
0	
0	
0	
Total Assessed Valuation	0
	November 1, 2025 Valuation

Assisted by:

Address:

Email:

President

Treasurer

Secretary

Attest: October 2025

County Clerk

Governing Body

Almena Irrigation District #5
Norton County

Computation to Determine Limit for 2026

				Amount of Levy
1.	Total Tax Levy Amount in 2025 Budget		+ $	0
2.	Debt Service Levy in 2025 Budget		- $	0
3.	**Tax Levy Excluding Debt Service**		$	0
	2025 Valuation Information for Valuation Adjustments:			
4.	**New Improvements for 2025:**	+ 0		
5.	**Increase in Personal Property for 2025:**			
	5a. Personal Property 2025	+ 0		
	5b. Personal Property 2024	- 0		
	5c. Increase in Personal Property (5a minus 5b)	+ 0		
		(Use Only if > 0)		
6.	**Valuation of Property that has Changed in Use during 2025:**	0		
7.	**Total Valuation Adjustment** (Sum of 4, 5c, 6)	0		
8.	Total Estimated Valuation July, 1,2025	0		
9.	**Total Valuation less Valuation Adjustment (8 minus 7)**	0		
10.	Factor for Increase (7 divided by 9)	0.00000		
11.	Amount of Increase (10 times 3)		+ $	0
12.	**Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)**		$	0
13.	**Debt Service Levy in this 2026 Budget**			0
14.	**Maximum levy, including debt service, without a Resolution (12 plus 13)**			0

If the 2026 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Almena Irrigation District #5
Norton County

2026

ALLOCATION OF MOTOR, RECREATIONAL,16/20M VEHICLE TAXES

2025 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2026		
		MVT	RVT	16/20M Veh
General	0	0	0	0
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	0	0	0	0

County Treas MVT Estimate 0

County Treas RVT Estimate 0

County Treas 16/20 M Vehicle Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

2026

Almena Irrigation District #5
Norton 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 Fund	Distribution Works	7,781	7,781	7,781	
General Fund	Water Supply	8,358	8,358	8,358	
Repayment Fund	General Fund	-	15,766	15,766	
	Totals	16,139	31,905	31,905	
	Adjustments*				
	Adjusted Totals	16,139	31,905	31,905	

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

Almena Irrigation District #5
Norton 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 you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

2026

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	*81,766*	*112,579*	*142,642*
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
LAVTR			0
O & M Assessments	74,926	74,926	74,926
NCCF Agreement		200,000	100,000
Assessment Repayment	15,766		
Transfer from Repayment Fund		15,766	15,766
In Lieu of Taxes (IRB)			
Interest on Idle Funds	5,586	5,650	5,000
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**96,278**	**296,342**	**195,692**
Resources Available:	**178,044**	**408,921**	**338,334**
Expenditures:			
General Fund Expenditures	206,139	250,140	182,188
Transfer to Dist. Works Reserve Fund	7,781	7,781	7,781
Transfer to Water Supply Reserve Fund	8,358	8,358	8,358
Transfer from Dist Works Res Fund	-34,479		
Transfer from Water Supply Res Fund	-28,592		
Transfer from Repayment Fund	-49,056		
Transfer from Equipment Fund	-44,686		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**65,465**	**266,279**	**198,327**
Unencumbered Cash Balance Dec 31	112,579	142,642	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	278,986	278,986	xxxxxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	198,327
Tax Required	0
Delinquent Comp Rate: 0.0%	0
Amount of 2025 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Repayment fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds	0		
Miscellaneous	0		
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
		0	0
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025 Budget Authority Amount:	0	49,056	

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025 Budget Authority Amount:	0	0	

Almena Irrigation District #5

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Distribution Works Reserve		**Water Supply Reserve**						**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	90,732	Cash Balance Jan 1	75,242	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		165,974
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from General	7,781	Trf from General	8,359							
Interest Income	2,991	Interest Income	2,480							
Total Receipts	10,772	Total Receipts	10,839	Total Receipts	0	Total Receipts	0	Total Receipts	0	21,611
Resources Available:	101,504	Resources Available:	86,081	Resources Available:	0	Resources Available:	0	Resources Available:	0	187,585
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Trf to General	34,479	Trf to General	28,952							
Total Expenditures	34,479	Total Expenditures	28,952	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	63,431
Cash Balance Dec 31	67,025	Cash Balance Dec 31	57,129	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	124,154 **
										124,154 **

** Note: These two block figures should agree.

State of Kansas
Special District
2026

NOTICE OF BUDGET HEARING

The governing body of
Almena Irrigation District #5
Norton County
will meet on 7/29/25 at 10 am at Irrigation District Office, Almena, 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 levied.
Detailed budget information is avaiable at Irrigation District Office, Almena, KS 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 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	Estimate Tax Rate*
General	65,465		266,279		198,327	-	
Debt Service							
Repayment fund							
Non-Budgeted Funds	63,431						
Totals	128,896	0.000	266,279	0.000	198,327	0	0.000
Less: Transfers	16,139		31,905		31,905		
Net Expenditures	112,757		234,374		166,422		
Total Tax Levied	0		0		xxxxxxxxxxxxx		
Assessed Valuation:	0		0		0		

Outstanding Indebtedness,

Jan 1,	2024	2025	2026
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.

Jeanette Harris
Office Manager

AFFIDAVIT

Proof of Publication

State of Kansas
NORTON COUNTY

VICKI HENDERSON of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year 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 in NORTON County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

1st publication was made on the 2nd day of July, 2025
2nd publication was made on the ____ day of _____, 2025
3rd publication was made on the ____ day of _____, 2025
Publication fee $ _____
Affidavit, Notary's fees $ _____
Additional copies $ _____
TOTAL publication fees $ 44.28

(Sign) VICKI HENDERSON

Witness my hand this 8th day of July, 2025
SUBSCRIBED and Sworn to before me this 8th day of July, 2025. State of Kansas, County of Norton.

Vicki L. Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 1/6/2028

•PUBLIC NOTICE•

NOTICE OF ASSESSMENT HEARING

Published in The Norton Telegram on Wednesday, July 2, 2025 (1T)

NOTICE OF ASSESSMENT HEARING

The Board of Directors of Almena Irrigation District No. 5 will meet as a board of equalization between the hours of 10:00 a.m. and 11:00 a.m., Thursday, July 10, 2025 at the District headquarters building in Almena, Kansas.

Owners of land classified as irrigable in said District may discuss any problems they have concerning irrigable acres.

AFFIDAVIT

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State of Kansas
NORTON COUNTY

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THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

1st publication was made on the 16th day of July, 2025
2nd publication was made on the ____ day of _____, 2025
3rd publication was made on the ____ day of _____, 2025
Publication fee $ _____
Affidavit, Notary's fees $ _____
Additional copies $ _____
TOTAL publication fees $ 98.40

(Sign) VICKI HENDERSON

Witness my hand this 21st day of July, 2025
SUBSCRIBED and Sworn to before me this 21st day of July, 2025. State of Kansas, County of Norton.

Vicki L. Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 1/6/2028

Notice of Budget Hearing for Almena Irrigation District #5

(Published in The Norton Telegram on Wednesday, July 16, 2025. 1(T)

NOTICE OF BUDGET HEARING — State of Kansas, Special District, 2026

The governing body of
Almena Irrigation District #5
Norton County
will meet on 7/29/25 at 10 am at Irrigation District Office, Almena, 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 levied.
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Debt Service							
Repayment Fund							
Non-Budgeted Funds	63,431						
Totals	128,896	0.000	266,279	0.000	198,327	0	0.000
Less: Transfers	16,139		31,905		31,905		
Net Expenditures	112,757		234,374		166,422		
Total Tax Levied	0		0		xxxxxxxxxxxx		
Assessed Valuation	0		0		0		

Outstanding Indebtedness, Jan 1.

	2024	2025	2026
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.

Jeanette Harris
Office Manager