CERTIFICATE

To the Clerk of Meade County, State of Kansas

We, the undersigned, officers of

City of Fowler

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.

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, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	371,955	221,956	59.194
Library	12-1220	8	42,000	37,496	10.000
Employee Benefits		9	60,500	21,772	5.806
Special Highway		10	111,601		
Water		10	420,000		
Sewer		11	95,000		
Trash		11	70,000		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxx	1,171,056	281,224	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		15			

Revenue Neutral Rate	63.297
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Kennedy McKee & Company, LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
pfriess@kmc-cpa.com

Attest: _____, 2025

County Clerk

CPA Summary
No assurance is provided.

Governing Body Member	YES	NO
1.	X	
2.	X	
3.	X	
4.	X	
5.	X	

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	219,965	58.663	2,157
0			0
Library	37,034	9.877	363
Employee Benefits	21,550	5.747	211
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	278,549	74.287	2,731

2025 July 1 Valuation: 3,749,612

Valuation Factor: 3,749.612

Neighborhood Revitalization Subj to Rebate: 36,764

Neighborhood Revitalization factor: 36.764

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	196,726	29,325	736	760	1,900	266
Library	31,822	4,744	119	123	307	43
Employee Benefits	8,790	1,310	33	34	85	12
TOTAL	237,338	35,379	888	917	2,292	321

County Treas Motor Vehicle Estimate	35,379				
County Treas Recreational Vehicle Estimate		888			
County Treas 16/20M Vehicle Estimate			917		
County Treas Commercial Vehicle Tax Estimate				2,292	
County Treas Watercraft Tax Estimate					321

Motor Vehicle Factor	0.14907				
Recreational Vehicle Factor		0.00374			
16/20M Vehicle Factor			0.00386		
Commercial Vehicle Factor				0.00966	
Watercraft Factor					0.00135

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
Water	Capital Improvement	-	-	-	12-825d
General	Capital Improvement	4,455	-	10,000	12-1,118
General	Highway Improvement	10,000	-	12,570	12-1-119
	Totals	14,455	-	22,570	
	Adjustments*				
	Adjusted Totals	14,455	-	22,570	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2018 - Street Project	3/23/2018	3/23/2039	2.375	183,000	136,805	3/23	3/23	3,249	8,352	3,051	8,550
Total G.O. Bonds					**136,805**			**3,249**	**8,352**	**3,051**	**8,550**
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
None											
Total Other					-			-	-	-	-
Total Indebtedness					**136,805**			**3,249**	**8,352**	**3,051**	**8,550**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
None							
Totals					**0**	**0**	**0**

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Fowler
Meade County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$31,822	$37,496
Delinquent Tax	$0	$0
Motor Vehicle Tax	$4,294	$4,744
Recreational Vehicle Tax	$122	$119
16/20M Vehicle Tax	$109	$123
TOTAL TAXES	$36,347	$42,482
Difference in Total Taxes:	$6,135	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,652,301	$3,749,612
Did Assessed Valuation Decrease?	No	
Levy Rate	11.998	10.000
Difference in Levy Rate:	(1.998)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

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	17,501	251,505	15,538
Receipts:			
Ad Valorem Tax	209,332	196,726	xxxxxxxxxxxxxxxx
Delinquent Tax	-	-	-
Motor Vehicle Tax	-	25,183	29,325
Recreational Vehicle Tax	-	717	736
16/20M Vehicle Tax	-	642	760
Commercial Vehicle Tax	-	1,492	1,900
Watercraft Tax	-	256	266
Gross Earning (Intangible) Tax	-	-	-
Mineral Production Tax	-	-	-
Local Alcoholic Liquor	-	-	-
Compensating Use Tax	-	24,000	24,000
Local Sales Tax	75,878	64,000	64,000
Franchise Tax	3,905	20,000	20,000
Licenses and Fees	-	200	200
Municipal Court Fees	-	-	-
Pool and Park Fees	4,067	6,000	6,000
Insurance Proceeds	39,328	-	-
Grant Proceeds	624,597	-	-
In Lieu of Taxes (IRB)			
Interest on Idle Funds	701	-	-
Neighborhood Revitalization Rebate	-	(3,388)	(2,157)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**957,808**	**335,828**	**145,030**
Resources Available:	**975,309**	**587,333**	**160,568**

City of Fowler

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	975,309	587,333	160,568
Expenditures:			
General Government	103,578	140,000	140,000
Fire Department	8,275	15,000	15,000
Street Department	52,724	70,000	70,000
Swimming Pool	47,969	28,000	28,000
Park Department	13,671	21,800	21,800
Library Expense	1,357	1,500	1,585
From Library fund (reimburse Appropriation)	-	-	-
Dog Pound	-	1,000	1,000
Airport	-	1,000	1,000
Burn Site	-	1,000	1,000
Community Building Insurance	24,832	25,000	27,500
Municipal Court	2,300	2,500	2,500
Transfer to Capital Improvement	4,455	-	10,000
Sales Tax Appropriation to USD 225	-	40,000	40,000
Transfer tp Sp Hwy Imp	10,000	-	12,570
Grant Expenditures	454,643	224,995	-
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**723,804**	**571,795**	**371,955**
Unencumbered Cash Balance Dec 31	251,505	15,538	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	316,500	346,800	371,955
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	371,955
		Tax Required	211,387
	Delinquent Comp Rate:	5.0%	10,569
		Amount of 2025 Ad Valorem Tax	221,956

See Tab A **See Tab C**

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	(179)	(117)	1,317
Receipts:			
Ad Valorem Tax	33,778	31,822	xxxxxxxxxxxxxxxxx
Delinquent Tax	-	-	-
Motor Vehicle Tax	-	4,294	4,744
Recreational Vehicle Tax	-	122	119
16/20M Vehicle Tax	-	109	123
Commercial Vehicle Tax	-	255	307
Watercraft Tax	-	42	43
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	-	(560)	(363)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,778**	**36,084**	**4,973**
Resources Available:	**33,599**	**35,967**	**6,290**
Expenditures:			
Repairs	850	-	-
Appropriation (made from General fund)	-	-	-
Appropriation	32,866	34,650	42,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**33,716**	**34,650**	**42,000**
Unencumbered Cash Balance Dec 31	(117)	1,317	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	35,260	34,650	42,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
See Tab B		Tax Required	35,710
	Delinquent Comp Rate:	5.0%	1,786
		Amount of 2025 Ad Valorem Tax	37,496

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	68,238	62,600	38,402
Receipts:			
Ad Valorem Tax	20,882	8,790	xxxxxxxxxxxxxxxx
Delinquent Tax	-	100	100
Motor Vehicle Tax	-	2,727	1,310
Recreational Vehicle Tax	-	78	33
16/20M Vehicle Tax	-	69	34
Commercial Vehicle Tax	-	162	85
Watercraft Tax	-	28	12
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	-	(152)	(211)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,882**	**11,802**	**1,363**
Resources Available:	89,120	74,402	39,765
Expenditures:			
Health Insurance	-	-	12,000
Life Insurance	-	-	500
Employee Deductible	-	-	-
FICA	11,474	14,000	20,000
KPERS	11,736	16,000	22,000
Worker's Compensation Insurance	3,310	4,000	4,000
Unemployment	-	2,000	2,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,520**	**36,000**	**60,500**
Unencumbered Cash Balance Dec 31	62,600	38,402	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	65,100	60,500	60,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,500
		Tax Required	20,735
	Delinquent Comp Rate:	5.0%	1,037
		Amount of 2025 Ad Valorem Tax	21,772

CPA Summary

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	108,040	78,248	88,561
Receipts:			
State of Kansas Gas Tax	-	14,040	14,040
County Transfers Gas	-	-	-
Connecting Links	7,115	9,000	9,000
Interest on Idle Funds	-		
Miscellaneous	-		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,115**	**23,040**	**23,040**
Resources Available:	**115,155**	**101,288**	**111,601**
Expenditures:			
Street Repair	25,306	1,126	100,000
New Bond Issue - Principal	8,158	8,352	8,550
New Bond Issue - Interest	3,443	3,249	3,051
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,907**	**12,727**	**111,601**
Unencumbered Cash Balance Dec 31	78,248	88,561	-
2024/2025/2026 Budget Authority Amount:	111,601	118,601	111,601

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	233,238	249,687	255,000
Receipts:			
Charges to Customers - Sewer	-	-	-
Charges to Customers - Trash	348	-	-
Charges to Customers - Water	155,223	150,000	165,000
Water Sales Tax Collections	1,508	-	-
Interest on Idle Funds	-	-	-
Miscellaneous	151	313	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**157,230**	**150,313**	**165,000**
Resources Available:	**390,468**	**400,000**	**420,000**
Expenditures:			
Trash Operations	-	-	-
Sewer Operations	11,376	-	-
Water Operations	129,405	145,000	420,000
Transfer to Capital Improvement	-	-	-
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**140,781**	**145,000**	**420,000**
Unencumbered Cash Balance Dec 31	249,687	255,000	-
2024/2025/2026 Budget Authority Amount:	326,000	523,000	420,000

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,110	55,050	40,000
Receipts:			
Charges to Customers	52,494	54,950	55,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,494**	**54,950**	**55,000**
Resources Available:	**62,604**	**110,000**	**95,000**
Expenditures:			
Contractual Services	7,554	70,000	95,000
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,554**	**70,000**	**95,000**
Unencumbered Cash Balance Dec 31	55,050	40,000	-
2024/2025/2026 Budget Authority Amount:	64,000	70,000	95,000

Adopted Budget **Trash**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	356	4,333	5,000
Receipts:			
Charges to Customers	56,181	60,000	65,000
Interest on Idle Funds	-	-	-
Miscellaneous	5,173	-	-
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,354**	**60,000**	**65,000**
Resources Available:	**61,710**	**64,333**	**70,000**
Expenditures:			
Contractual Services	57,347	59,333	70,000
Capital Outlay	30	-	
Cash Reserve (2026 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**57,377**	**59,333**	**70,000**
Unencumbered Cash Balance Dec 31	4,333	5,000	-
2024/2025/2026 Budget Authority Amount:	64,000	65,000	70,000

CPA Summary
No assurance is provided.

City of Fowler

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Improvement		**Sewer Improvement**		**Highway Improvement**		**Capital Improvement**		**Water Meter Deposit**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,776	Cash Balance Jan 1	27,564	Cash Balance Jan 1	1,893	Cash Balance Jan 1	117,250	Cash Balance Jan 1	16,480	187,963
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Charges	3,449	Charges	3,325	Charges	490	Transfer from General	4,455	Deposits	1,840	
				Interest	-	State Aid	-			
				Transfers	10,000	Other income	-			
Total Receipts	3,449	Total Receipts	3,325	Total Receipts	10,490	Total Receipts	4,455	Total Receipts	1,840	23,559
Resources Available:	28,225	Resources Available:	30,889	Resources Available:	12,383	Resources Available:	121,705	Resources Available:	18,320	211,522
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	-	Capital outlay	2,895	Capital outlay	-	Capital outlay	20,705	Refunds	45	
Total Expenditures	-	Total Expenditures	2,895	Total Expenditures	-	Total Expenditures	20,705	Total Expenditures	45	23,645
Cash Balance Dec 31	28,225	Cash Balance Dec 31	27,994	Cash Balance Dec 31	12,383	Cash Balance Dec 31	101,000	Cash Balance Dec 31	18,275	**187,877**
										187,877

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

City of Fowler

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Park Donations			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	2,420	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		2,420
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	24,626									
Total Receipts	24,626	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	24,626
Resources Available:	27,046	Resources Available:	-	Resources Available:	-	Resources Available:	-	Resources Available:	-	27,046
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Park improvements	10,649									
Total Expenditures	10,649	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	10,649
Cash Balance Dec 31	16,397	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	**16,397**
										16,397

** Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Fowler

will meet on September 15, 2025 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	723,804	70.376	571,795	74.172	371,955	221,956	59.194
Library	33,716	12.000	34,650	11.998	42,000	37,496	10.000
Employee Benefits	26,520	7.620	36,000	3.314	60,500	21,772	5.806
Special Highway	36,907		12,727		111,601		
Water	140,781		145,000		420,000		
Sewer	7,554		70,000		95,000		
Trash	57,377		59,333		70,000		
Non-Budgeted Funds-A	23,645						
Non-Budgeted Funds-B	10,649						
Totals	1,060,953	89.996	929,505	89.484	1,171,056	281,224	75.000
						*Revenue Neutral Rate***	*63.297*
Less: Transfers	14,455		-		22,570		
Net Expenditures	1,046,498		929,505		1,148,486		
Total Tax Levied	228,459		237,338		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,538,557		2,652,301		3,749,612		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	152,932		144,963		136,805		
Revenue Bonds	-		-		-		
Other	-		-		-		
Lease Purchase Principal	-		-		-		
Total	152,932		144,963		136,805		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Monica Adkison

Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF FOWLER, KANSAS, HEREBY NOTIFIES THE MEADE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 75.000. The date of our hearing is September 15, 2025 at 7:00 PM and will be held at Fowler City Hall in Fowler, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 18, 2025.

(Seal)

Monica Jackson

Clerk or Officer of Governing Body

Affidavit of Publication

State of Kansas, County of Meade, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Meade County News, a weekly newspaper printed and published at Meade, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Meade County, Kansas; and that the attached legal notice being a copy of Legal Notice as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 21st of August 2025, and the last publication being on the 21st day of August, 2025.

Subscribed and sworn to before me this 21st day of August, 2025.

DENICE D. KUHNS
Notary Public - State of Kansas
My Appt. Expires

My Appointment Expires: 7/16/27

Publication Fee: 72.00

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Fowler
will meet on September 15, 2025 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	723,804	70.376	571,795	74.172	371,955	221,956	59.194
Library	33,716	12.000	34,650	11.998	42,000	37,496	10.000
Employee Benefits	26,520	7.620	36,000	3.314	60,500	21,772	5.806
Special Highway	36,907		12,727		111,601		
Water	140,781		145,000		420,000		
Sewer	7,554		70,000		95,000		
Trash	57,377		59,333		70,000		
Non-Budgeted Funds-A	23,645						
Non-Budgeted Funds-B	10,649						
Totals	1,060,953	89.996	929,505	89.484	1,171,056	281,224	75.000
						*Revenue Neutral Rate***	63.297
Less: Transfers	14,455		-		22,570		
Net Expenditures	1,046,498		929,505		1,148,486		
Total Tax Levied	228,459		237,338		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,538,557		2,652,301		3,749,612		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	152,932		144,963		136,805		
Revenue Bonds	-		-		-		
Other	-		-		-		
Lease Purchase Principal	-		-		-		
Total	152,932		144,963		136,805		

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

Monica Adkison
Official Title: City Clerk

RESOLUTION NO. 2025-915

A RESOLUTION OF THE CITY OF FOWLER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Fowler, Kansas, was calculated as 63.297mills by the Fowler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Fowler, Kansas, will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 15, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Fowler, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF FOWLER, KANSAS:

SECTION 1. The City of Fowler, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 75.000 mills.

SECTION 2. 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 15th day of September, 2025.

GAYLE BROCK, Mayor

ATTEST:

MONICA JACKSON, City Clerk

HEARING TO EXCEED REVENUE NEUTRAL RATE SIGN IN SHEET

MEETING DATE: SEPTEMBER 15, 2025

FACILITATOR: FOWLER CITY COUNCIL **LOCATION:** THE CITY OF FOWLER CITY HALL

RESOLUTION 2025-915

Governing Body Member	YES	NO
1.	X	
2.	X	
3.	X	
4.	X	
5.	X	

YES: 5 **NO:** 0 **NO VOTE:** 0

TOTAL: 5

Certified:

Monica Gibson, City Clerk
Name/Title

09/15/25
Date

City of Fowler

Purpose of Indebtedness for Other Political Subdivisions in County (Quasi-Municipalities)	Issue Date (MM-DD-YY)	Maturity Date (MM-DD-YY)	Amount Unpaid for Issue (000,000,000)	Statutory Authority for G.O., Revenue, Temporary Notes, or No Fund Warrants
Series 18 Street Project	03/23/18	03/23/2038	$136,805.16	