State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Finney County, State of Kansas
We, the undersigned, officers of
West Plains Extension District #19
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	2-623	5	1,488,877	599,726	.803
Debt Service	10-113				
Totals		xxxxxxx	1,488,877	599,726	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
Finney County	650,[illegible]	
Scott County	103,[illegible]	
0		
0		
0		
Nov 1, 2025 Total Assessed Valuation	[illegible]	

Revenue Neutral Rate	0.796
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: September 18, 2025

County Clerk

Governing Body

CPA Summary

RECEIVED
SEP 18 2025
FINNEY COUNTY CLERK

West Plains Extension District #19
Finney 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	596,243	47,044	598	1,477	4,183	239
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	596,243	47,044	598	1,477	4,183	239

County Treas Motor Vehicle Estimate 47,044

County Treas Recreational Vehicle Estimate 598

County Treas 16/20M Vehicle Estimate 1,477

County Treas Commercial Vehicle Tax Estimate 4,183

County Treas Watercraft Tax Estimate 239

MVT Factor 0.07890

RVT Factor 0.00100

16/20M Factor 0.00248

Comm Veh Factor 0.00702

Watercraft Factor 0.00040

2026

West Plains Extension District #19
Finney 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

West Plains Extension District #19
Finney 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	809,438	1,026,326	545,609
Receipts:			
Ad Valorem Tax	661,279	596,243	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		44,135	47,044
Recreational Vehicle Tax		579	598
16/20M Vehicle Tax		1,445	1,477
Commercial Vehicle Tax		4,192	4,183
Watercraft Tax		255	239
Kansas State University wages	84,104	91,234	90,000
Non-appropraited (reimburseable)	23,806	200,000	200,000
Other/Interest	2,720	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**771,909**	**938,083**	**343,542**
Resources Available:	**1,581,347**	**1,964,409**	**889,151**
Expenditures:			
Audit, Tres. Bond, Board Ins, Legal Fees	17,810	20,000	30,000
Telephone, Internet, Cell Phone	7,954	10,000	12,000
Rent and Untilities (building insurance)	9,319	13,000	18,000
Supplies, Stationary, Postage	10,197	18,000	22,000
Equipment (replace, repair, auto exchange	0	70,000	100,000
Ed. Program support misc.	7,954	12,000	22,000
Travel (fuel, oil, tires, repairs, car ins.)	7,657	20,000	20,000
Subsistance (meals and lodging Per-diem)	4,430	7,500	9,000
Salaries and Wages	378,673	518,000	550,000
Employee benefits (taxes, KPERS, Ins)	63,390	130,000	110,000
Non-Appropriated (reimbursable)	27,861	200,000	200,000
Captial Outlay/Equip./Obligated non-app	19,776	200,000	200,000
Obligated Nonappropriated(off FC sheet)	0	198,000	193,377
TIF - Finney Co. Approx.	0	2,300	2,500
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**555,021**	**1,418,800**	**1,488,877**
Unencumbered Cash Balance Dec 31	1,026,326	545,609	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,418,800	1,418,800	1,488,877
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,488,877
		Tax Required	599,726
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	599,726

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

West Plains Extension District #19

Finney County

will meet on September 17 at 5:30 pm at Finney Co.. 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.
Detailed budget information is avaiable at West Plains Extension Offices and will be available at this hearing.

SUPPORTING COUNTIES

Finney County (home county) Scott 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	555,021	0.824	1,418,800	0.829	1,488,877	599,726	0.794
Debt Service							
Totals	555,021	0.824	1,418,800	0.829	1,488,877	599,726	0.794
						*Revenue Neutral Rate***	*0.796*
Less: Transfers	0		0		0		
Net Expenditures	555,021		1,418,800		1,488,877		
Total Tax Levied	594,761		596,243		xxxxxxxxxxxxxxx		
Assessed Valuation:	723,411,596		724,661,809		755,096,034		

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*

Clint Pearson

West Plains District Board Chair

OFFICE OF THE FINNEY COUNTY CLERK
311 N. Ninth Street • PO Box M
Garden City, KS 67846

FINNEY COUNTY
KANSAS

RECEIVED
JUL 15 2025
FINNEY COUNTY CLERK

INDICATION OF REVENUE NEUTRAL RATE INTENT PURSUANT TO K.S.A. 79-2988

Entity/District Name: West Plains Extension Disrtict #19

Budget Year: 2026

Please indicate below your Revenue Neutral Rate intent for the budget year listed above. The completed form must be delivered to the County Clerk on or before July 20.

☐ Yes, we intend to exceed the Revenue Neutral Rate and will certify a budget with taxes levied to the County Clerk on or before October 1.

Our proposed mill levy is: _____

USDs Only:

General Fund: _____
Other Funds: _____
Special Capital Outlay Fund: _____
Recreation Commission Fund: _____

Public Hearing information:
Hearing must be held between August 20 and September 20

Date: _____ Time: _____

Location:

☒ No, we do not intend to exceed the Revenue Neutral Rate and will certify our budget to the County Clerk on or before October 1.

Signature 07/14/2025
Date

District Director
Title

RNR=0.796

West Plains District #19

2026 Budget Hearing

September 17, 2025

5:30pm

West Plains Extension Office

501 S. 9th Street

Garden City, KS 67846

1. Clint Pearson called the meeting to order at 5:39pm.
2. 5:40pm: Any public comment?
3. 5:45pm: Any public comment?
4. 5:50pm: Any public comment?
5. Motion made by Jeremy Gigot, seconded by William McNeil, to approve expenditures for 2026 in the amount of $1,488,877.00 with Ad Valorem tax appropriation in the amount of $599726.00 to be filed with the Finney County Clerk. There was no discussion.
6. Vote by roll call:
    a. Sara Gleason: Absent
    b. Tammy Hutcheson: Yes
    c. Jeremy Gigot: Yes
    d. Bill McNeill: Yes
    e. Duane Strine: Yes
    f. Patty McGuire: Absent
    g. Anne Lampe: Yes
    h. Clint Pearson: Yes
    i.
7. Motion passed.
8. Motion made by Tammy Hutcheson, second by Jeremy Gigot, to adjourn the 2026 WPD #19 Budget Meeting. There was no discussion. Motion passed at 5:59pm.

Submitted by: Tammy Hutcheson, Secretary

Clint Pearson, President

9/17/25

West Plains Extension District #19

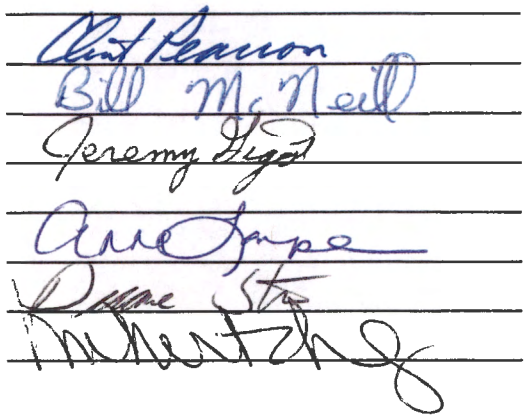
Budget Hearing

West Plains Finney Co. Office

501 S. 9th Street

Governing Board	Yes	No
1. Sara Gleason		
2. Clint Pearson	✓	
3. Bill McNeill	✓	
4. Jeremy Gigot	✓	
5. Patty McGuire		
6. Anne Lampe	✓	
7. Duane Strine	✓	
8. Tammy Hutcheson	✓	

Signatures



Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Garden City Telegram** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(620) 504-9885 or legalnotices@gctelegram.com.**

Notice ID: A3bAZHaDts1S2nn51nKu | **Proof Updated: Aug. 18, 2025 at 01:06pm CDT**
Notice Name: West Plains Ext Dist 19 Budget Hearing | Publisher ID: 3780400

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER	FILING FOR
Carol Ann Crouch	Garden City Telegram
ccrouch@ksu.edu	
(620) 872-2930	

Columns Wide: 3 **Ad Class:** Legals

08/23/2025: Display Ad Notice	95.57
Subtotal	$95.57
Tax %	0
Processing Fee	$0.00
Total	**$95.57**

See Proof on Next Page

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	2023	2024	2025
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Clint Pearson
West Plains District Board Chair

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Published in Garden City Telegram August 23, 2025.

3780400