State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Finney County, State of Kansas
We, the undersigned, officers of
Finney County Sewer District #3

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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-27a09	5	184,112	20,486	
Debt Service	10-113	6	129,254		
Non-Budgeted Funds		7			
Totals		xxxxxxxxx	313,366	20,486	[illegible]
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.980
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kristin Sekavec, CPA
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
kristins@lhd.com

, Chairman Gerry Schultz
, Commissioner Vicki Germann
, Commissioner Larry Jones
, Commissioner Mike Utz
, Commissioner Kevin Bascue

Governing Body

Attest: September 15, 2025

County Clerk

COUNTY CLERK SEAL FINNEY COUNTY KANSAS

Finney County Sewer District #3
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	20,486	5,988	52	0	749	19
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,486	5,988	52	0	749	19

County Treas Motor Vehicle Estimate 5,988

County Treas Recreational Vehicle Estimate 52

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 749

County Treas Watercraft Tax Estimate 19

MVT Factor 0.29230

RVT Factor 0.00254

16/20M Factor 0.00000

Comm Veh Factor 0.03656

Watercraft Factor 0.00093

2026

Finney County Sewer District #3
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
General	Capital Improvement	20,000	17,800	18,000	12-631o
	Totals	20,000	17,800	18,000	
	Adjustments*				
	Adjusted Totals	20,000	17,800	18,000	

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

Finney County Sewer District #3
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:										
Refunding Series 2022	2/1/2022	2.05	680,000	590,000	6/1; 12/1	6/1	11,839	25,000	11,326	25,000
Total G.O.				590,000			11,839	25,000	11,326	25,000
Revenue Bonds:										
Total Revenue				-			-	-	-	-
Other:										
Total Other				-			-	-	-	-
Total				**590,000**			**11,839**	**25,000**	**11,326**	**25,000**

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
None							
			Total	0	0	**0**	0

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

Finney County Sewer District #3 2026
Finney County
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	138,932	162,950	97,595
Receipts:			
Ad Valorem Tax		20,486	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,638	6,295	5,988
Recreational Vehicle Tax	33	92	52
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax	581	812	749
Watercraft Tax		31	19
In Lieu of Taxes			
Special Assessments	92,488	20,000	20,000
Fees	54,908	41,000	41,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**151,648**	**88,716**	**67,808**
Resources Available:	**290,580**	**251,666**	**165,403**
Expenditures:			
Personnel	19,048	22,091	22,356
Contractual	87,553	98,650	104,000
Commodities	932	8,725	8,725
Capital Outlay	97	6,805	25,031
Transfer to Capital Improvements	20,000	17,800	18,000
Cash Reserve (2026 column)			6,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**127,630**	**154,071**	**184,112**
Unencumbered Cash Balance Dec 31	162,950	97,595	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	135,856	167,266	184,112
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	184,112
		Tax Required	18,709
	Delinquent Comp Rate:	9.5%	1,777
		Amount of 2025 Ad Valorem Tax	20,486

Finney County Sewer District #3 2026
Finney County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	83,111	96,093	94,254
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	11,185		
Motor Vehicle Tax	3,644		0
Recreational Vehicle Tax	30		0
16/20M Vehicle Tax			0
Commercial Vehicle Tax	331		0
Watercraft Tax			0
Special Assessments	35,143	35,000	35,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**50,333**	**35,000**	**35,000**
Resources Available:	**133,444**	**131,093**	**129,254**
Expenditures:			
Debt Service	37,351	36,839	36,326
Cash Reserve (2026 column)			92,928
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**37,351**	**36,839**	**129,254**
Unencumbered Cash Balance Dec 31	96,093	94,254	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	37,500	97,000	129,254
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	129,254
		Tax Required	0
	Delinquent Comp Rate:	9.5%	0
		Amount of 2025 Ad Valorem Tax	0

Finney County Sewer District #3 **NON-BUDGETED FUNDS** 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		-
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers in	20,000									
Total Receipts	20,000	Total Receipts	-	Total Receipts	-	Total Receipts	-	Total Receipts	-	20,000
Resources Available:	20,000	Resources Available:	-	Resources Available:	-	Resources Available:	-	Resources Available:	-	20,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	20,000	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	20,000
										20,000

** Note: These two block figures should agree.

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2026

The governing body of
Finney County Sewer District #3
Finney County
will meet on September 2, 2025, at 9:20 AM at the Finney County Administrative Center, Commission Chambers, 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 available at the Finney County Clerk's Office 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	Proposed Estimated Tax Rate*
General	127,630	5.738	154,071	5.224	184,112	20,486	4.980
Debt Service	37,351		36,839		129,254		
Non-Budgeted Funds							
Totals	164,981	5.738	190,910	5.224	313,366	20,486	4.980
						*Revenue Neutral Rate***	*4.980*
Less: Transfers	20,000		17,800		18,000		
Net Expenditures	144,981		173,110		295,366		
Total Tax Levied	20,506		20,486		xxxxxxxxxxxxxxxx		
Assessed Valuation	3,574,273		3,921,862		4,114,040		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	640,000	615,000	590,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	640,000	615,000	590,000

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Dori J Munyan
County Clerk

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

FINNEY COUNTY
KANSAS

RECEIVED
JUL 16 2025

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

Entity/District Name: Sewer District 3

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 7/15/2025
Date

INTERIM COUNTY ADMINISTRATOR
Title

RNR = 4.980

Column

INTERIM AD DRAFT

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: TbvsWxsdVCc9Vp1Ex4P5 | **Proof Updated: Aug. 02, 2025 at 04:17pm CDT**
Notice Name: 2026 Budget - SD3

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
Dori Munyan dmunyan@finneycounty.org (620) 260-2530	Garden City Telegram

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

08/07/2025: Display Ad	86.01

Subtotal	$86.01
Tax %	0
Processing Fee	$0.00
Total	**$86.01**

See Proof on Next Page

Expected print dimensions of advertisement

Width 4.91 in Height 4.5 in.

Newspaper page size Width 11.65 in. Height: 21.50 in.

Publisher may wrap or break notice between pages

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	127,630	5.738	154,071	5.224	184,112	20,486	4.980
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Totals	164,981	5.738	190,910	5.224	313,366	20,486	4.980
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Jan 1,	2023	2024	2025
G.O. Bonds	640,000	615,000	590,000
Revenue Bonds	0	0	0
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Lease Pur. Princ	0	0	0
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*Tax rates are expressed in mills

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

Dori J Munyan

County Clerk

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Published in Garden City Telegram August 7 2025.

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