CERTIFICATE

To the Clerk of Finney County, State of Kansas
We, the undersigned, officers of
Finney County
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 expenditure 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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	12,901,250	2,779,868	4.497
Road & Bridge	68-5,101	7	7,843,108	5,733,361	9.279
Aging	12-1680	8	384,314	331,671	.537
Ambulance	65-6113	8	2,651,472	774,135	1.253
Employee Benefit	12-16,102	9	11,353,907	7,430,133	12.025
Economic Development	19-4102	9	170,600	154,752	.251
Fair & Fair Grounds	2-129	10	734,036	377,474	.611
Health	65-204	10	3,260,413	480,849	.779
Historical Museum	19-2651	11	220,000	188,647	.306
Library	12-1220	11	1,082,883	931,468	1.508
Intellectual Disability Services	19-4004	12	210,000	179,859	.292
Noxious Weed	2-1318	12	512,968	243,556	.395
Law Enforcement	12-11a03	13	11,610,193	9,715,950	15.724
		13			
Alcohol & Drug Abuse Programs		14	46,573		
Capital Improvements Program (BRMP)		14	8,612,475		
Economic Development Incentives		15	624,230		
GIS		15	304,987		
Guest Tax		16	1,993,756		
Juvenile Dentention Center		16	1,765,378		
Parks & Recreation		17	22,689		
Landfill		17	1,235,675		
Community Services Center		18	474,276		
Opioid Settlement		18	580,238		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Non-Budgeted Funds-D		22			
Non-Budgeted Funds-E		22			
Non-Budgeted Funds-F		24			
Totals		xxxxx	68,595,421	29,321,723	47.459
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		25			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		26			

County Clerk's Use Only
650,999,548
Nov 1, 2025 Total Assessed Valuation

w/o TIF 617,935,151

Revenue Neutral Rate	45.099
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

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

Attest: September 15, 2025

County Clerk

SEAL
COUNTY CLERK
FINNEY COUNTY KANSAS

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

CERTIFICATE

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Finney County
certify that: (1) the hearing mentioned in the attached publication was held;
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Ambulance	65-6113	8	2,651,472	774,135	
Employee Benefit	12-16,102	9	11,353,907	7,430,133	
Economic Development	19-4102	9	170,600	154,752	
Fair & Fair Grounds	2-129	10	734,036	377,474	
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Intellectual Disability Services	19-4004	12	210,000	179,859	
Noxious Weed	2-1318	12	512,968	243,556	
Law Enforcement	12-11a03	13	11,610,193	9,715,950	
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Non-Budgeted Funds-E		22			
Non-Budgeted Funds-F		24			
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Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	25
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	26

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	45.099
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

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

Attest: _____, 2025

_____
County Clerk

_____, Chairman Gerry Schultz

_____, Commissioner Vicki Germann

_____, Commissioner Larry Jones

_____, Commissioner Mike Utz

_____, Commissioner Kevin Bascue
Governing Body

Finney County 2026

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	7,161,888	589,772	6,956	8,634	55,328	2,775
Road & Bridge	3,880,558	319,559	3,770	4,678	29,979	1,504
Aging	367,063	30,227	357	443	2,836	142
Ambulance	1,261,101	103,850	1,225	1,520	9,743	489
Employee Benefit	1,630,995	134,310	1,584	1,966	12,600	632
Economic Development	146,772	12,086	143	177	1,134	57
Fair & Fair Grounds	503,063	41,427	489	606	3,886	195
Health	1,531,694	126,133	1,488	1,847	11,833	594
Historical Museum	207,183	17,061	201	250	1,601	80
Library	1,020,721	84,055	992	1,231	7,886	396
Intellectual Disability Services	197,574	16,270	192	238	1,526	77
Noxious Weed	243,499	20,052	237	294	1,881	94
Law Enforcement	9,677,501	796,929	9,402	11,667	74,763	3,751
TOTAL	27,829,612	2,291,731	27,036	33,551	214,996	10,786

County Treas Motor Vehicle Estimate 2,291,731

County Treas Recreational Vehicle Estimate 27,036

County Treas 16/20M Vehicle Estimate 33,551

County Treas Commercial Vehicle Tax Estimate 214,996

County Treas Watercraft Tax Estimate 10,786

Motor Vehicle Factor 0.08235

Recreational Vehicle Factor 0.00097

16/20M Vehicle Factor 0.00121

Commercial Vehicle Factor 0.00773

Watercraft Factor 0.00039

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	Community Services Center	46,000	-	-	
General - Administration	GIS	135,350	148,273	150,445	
General - Administration	Juvenile Detention Center	671,045	570,231	534,622	38-504
General - Administration	HVAC/Building Reserve	100,000	100,000	-	19-120
General - Administration	Infrastructure Improvements Fund	3,050,000	2,475,500	-	19-120
General - Administration	Equipment Reserve	101,450	-	-	19-119
General	LEC Construction/Renovation	600,000	-	-	19-120
General - District Court	Equipment Reserve	-	25,000	20,000	19-119
General - Appraiser	Equipment Reserve	-	20,000	20,000	19-119
General - Buildings	Equipment Reserve	-	43,000	43,000	19-119
General - Buildings	Capital Improvements Reserve	1,200,000	1,506,400	-	19-120
Road & Bridge	Special Road Machinery & Equipment	400,000	225,000	225,000	68-141g
Road & Bridge	Special Highway Improvements	900,000	225,000	225,000	68-590
Road & Bridge	Equipment Reserve	345,500	-	-	19-119
Road & Bridge	Capital Improvements Reserve	117,000	-	-	19-120
Ambulance (EM)	Equipment Reserve	75,000	27,000	27,000	19-119
Ambulance (EMS)	Equipment Reserve	-	67,000	70,000	19-119
Ambulance	Infrastructure Improvements Fund	530,000	-	-	19-120
Fair & Fair Grounds	Finney County Fair Association	53,000	53,000	63,000	2-132
Fair & Fair Grounds	Capital Improvements Reserve	125,000	-	-	19-120
Fair & Fair Grounds	Equipment Reserve	75,000	150,000	150,000	19-119
Health	Infrastructure Improvement Fund	-	150,000	-	65-204
Noxious Weed	Noxious Weed Capital Outlay	35,000	10,000	10,000	2-1318
Law Enforcement	Capital Improvements Reserve	340,000	-	54,000	19-120
Law Enforcement	Equipment Reserve	260,000	133,000	79,000	19-119
Capital Improvements Program (BRMP)	HVAC/Building Reserve	408,000	408,000	-	19-120
Capital Improvements Program (BRMP)	Infrastructure Improvements Fund	1,000,000	-	-	19-120
GIS	Equipment Reserve	25,000	-	-	19-119
Capital Improvements Reserve	Law Enforcement	-	-	113,418	19-119
Equipment Reserve	General	-	-	200,000	19-119
Equipment Reserve	Health	-	150,000	-	19-119
Jail Commissary & Telephone	Law Enforcement	90,000	100,000	100,000	19-1930
Juvenile Detention Center	Juvenile Detention Center Building	150,000	50,000	50,000	19-120
Motor Vehicle Operating	General	240,378	200,000	200,000	8-145
Oil & Gas Valuation Depletion Trust	Infrastructure Improvements Fund	3,226,361	-	-	19-120
	Total	14,299,084	6,836,404	2,334,485	
	Adjustments*		858,000	613,418	
	Adjusted Totals	14,299,084	5,978,404	1,721,067	

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

Finney County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Finney County

2026

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
HVAC System Upgrade	12/20/2017	180	2.58	6,495,000	3,760,000	527,008	525,914
2 - 2020 Caterpillar Motor Graders	4/6/2020	60	2.19	400,000	41,948	42,407	-
				Totals	**3,801,948**	**569,415**	**525,914**

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

Finney County 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	8,154,881	8,816,491	5,659,135
Receipts:			
Ad Valorem Tax	6,085,517	7,161,888	xxxxxxxxxxxxxxxx
Delinquent Tax	93,244		
Motor Vehicle Tax	306,745	492,006	589,772
Recreational Vehicle Tax	3,400	5,926	6,956
16/20M Vehicle Tax	5,647	7,478	8,634
Commercial Vehicle Tax	25,399	49,852	55,328
Watercraft Tax		2,635	2,775
Gross Earnings (Intangible) Tax		0	0
Rental Excise Tax	5,701	10,652	7,197
In Lieu of Tax	101,250	81,862	79,453
Local Sales Tax	2,817,479	2,100,000	2,100,000
Compensating Use Tax			
Interest on taxes	471,213	200,000	200,000
Local Alcoholic Liquor	11,284	11,272	11,165
Mineral Production Tax	139,296	120,000	120,000
State and Federal Aid	10,000		
Other Interest and Fees		0	
Officers' Fees (District Court)	326,993	250,000	250,000
Franchise Fees	22,067	15,000	15,000
Other Receipts		10,000	10,000
Reimbursements (LEC & Library)	528,976	250,000	50,000
Transfer from Motor Vehicle Operating	240,378	200,000	200,000
Transfer from Equipment Reserve			200,000
Prior year canceled encumbrances			
Royalties	134		
Interest on Idle Funds	3,137,007	750,000	659,795
Neighborhood Revitalization Rebate		-33,316	-9,823
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**14,331,730**	**11,685,255**	**4,556,252**
Resources Available:	**22,486,611**	**20,501,746**	**10,215,387**

Finney County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	22,486,611	20,501,746	10,215,387
Expenditures:			
General Administration	1,650,554	2,378,550	2,623,870
County Commission	94,906	99,475	104,235
County Treasurer	593,146	673,650	681,950
County Clerk	252,625	323,955	386,847
Register of Deeds	144,746	177,785	175,845
District Court	1,036,348	1,110,939	1,304,561
Appraiser	620,755	749,585	757,710
Building Maintenance	1,378,323	1,490,550	2,096,524
Administration	443,120	545,260	540,030
Human Resources	225,919	242,830	288,914
Information Technology	790,613	1,441,145	1,400,745
Elections	215,167	337,963	338,048
Prevention	2,053	62,520	63,816
Transfers	5,903,845	4,888,404	768,067
	0	0	0
Other Agencies	318,000	320,000	314,398
	0	0	1,055,690
	0	0	0
	0	0	0
	0	0	0
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	0	0	0
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	0	0	0
	0	0	0
	0	0	0
Subtotal	13,670,120	14,842,611	12,901,250
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**13,670,120**	**14,842,611**	**12,901,250**
Unencumbered Cash Balance Dec 31	8,816,491	5,659,135	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	13,840,240	15,147,611	12,901,250
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	12,901,250
		Tax Required	2,685,863
	Delinquent Comp Rate:	3.5%	94,005
		Amount of 2025 Ad Valorem Tax	2,779,868

Finney County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Personnel	-	150,000	150,000
Contractual	1,599,563	1,577,050	1,676,370
Commodities	46,523	121,500	117,500
Capital Outlay	4,468	-	-
Appropriations		530,000	680,000
Total	1,650,554	2,378,550	2,623,870
County Commission			
Personnel	81,567	82,000	85,260
Contractual	4,865	-	-
Commodities	8,474	17,475	18,975
Capital Outlay		-	-
Total	94,906	99,475	104,235
County Treasurer			
Personnel	493,178	541,000	549,000
Contractual	68,449	79,600	80,800
Commodities	31,024	49,050	47,950
Capital Outlay	495	4,000	4,200
Total	593,146	673,650	681,950
County Clerk			
Personnel	228,006	271,000	330,467
Contractual	16,540	38,000	39,835
Commodities	7,555	13,555	15,145
Capital Outlay	524	1,400	1,400
Total	252,625	323,955	386,847
Register of Deeds			
Personnel	133,052	166,200	165,040
Contractual	6,864	600	600
Commodities	4,735	9,435	8,655
Capital Outlay	95	1,550	1,550
Total	144,746	177,785	175,845
District Court			
Personnel			
Contractual	929,430	1,010,639	1,147,561
Commodities	51,183	75,300	81,250
Capital Outlay	55,735	25,000	75,750
Total	1,036,348	1,110,939	1,304,561
Appraiser			
Personnel	490,141	556,500	562,183
Contractual	103,476	138,435	140,087
Commodities	26,272	36,150	36,440
Capital Outlay	866	18,500	19,000
Total	620,755	749,585	757,710
Building Maintenance			
Personnel	379,713	547,500	571,749
Contractual	777,014	502,600	819,775
Commodities	74,874	85,950	110,000
Capital Outlay	146,722	354,500	595,000
Total	1,378,323	1,490,550	2,096,524
Total - Page 6b	**5,771,403**	**7,004,489**	**8,131,542**

Finney County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Personnel	430,302	490,000	481,370
Contractual	1,041	23,010	23,010
Commodities	11,463	31,250	34,650
Capital Outlay	314	1,000	1,000
Total	443,120	545,260	540,030
Human Resources			
Personnel	140,260	147,000	190,109
Contractual	76,344	79,290	77,540
Commodities	9,189	14,540	19,265
Capital Outlay	126	2,000	2,000
Total	225,919	242,830	288,914
Information Technology			
Personnel	342,385	444,500	404,100
Contractual	277,153	549,400	549,400
Commodities	19,174	33,745	33,745
Capital Outlay	151,901	413,500	413,500
Total	790,613	1,441,145	1,400,745
Elections			
Personnel	82,352	112,000	109,130
Contractual	103,285	124,902	135,418
Commodities	19,867	49,061	36,000
Capital Outlay	9,663	52,000	57,500
Total	215,167	337,963	338,048
Prevention			
Personnel	2,053	48,500	48,297
Contractual		200	200
Commodities		13,700	11,099
Capital Outlay		120	4,220
Total	2,053	62,520	63,816
Transfers			
from General Administration to CSC	46,000		
from General Administration to GIS	135,350	148,273	150,445
from General Administration to JDC	671,045	570,231	534,622
from General Admin to HVAC Reserve	100,000	100,000	
from General Admin to Infrastructure Improvement	3,050,000	2,475,500	-
from General Admin to Equipment Reserve	101,450		
from General Admin to LEC Const/Renovation	600,000		
from District Court to Equipment Reserve		25,000	20,000
from Appraiser to Equipment Reserve		20,000	20,000
from Buildings		43,000	43,000
from Buildings to Capital Improvement Reserve	1,200,000	1,506,400	-
Total	5,903,845	4,888,404	768,067
Total	-	-	-
Total - Page 6c	**7,580,717**	**7,518,122**	**3,399,620**

Finney County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Other Agencies			
Soil Conservation	35,000	35,000	35,000
Economic Development	133,000	135,000	129,398
Mental Health and other	150,000	150,000	150,000
Capital Outlay			
Total	318,000	320,000	314,398
Contingency			1,055,690
Total	-	-	1,055,690
Total	-	-	-
Total	-	-	-
Total	-	-	-
Total	-	-	-
Total	-	-	-
Total	-	-	-
Total - Page 6d	**318,000**	**320,000**	**1,370,088**

Finney County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	-	-	-
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	-	-	-
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	-	-	-
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	-	-	-
Contractual			
Judgments			
Total	-	-	-
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	-	-	-
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	-	-	-
Total - Page 6e	-	-	-
Total - Page 6b	5,771,403	7,004,489	8,131,542
Total - Page 6c	7,580,717	7,518,122	3,399,620
Total - Page 6d	318,000	320,000	1,370,088
Total Detail Expenditures**	**13,670,120**	**14,842,611**	**12,901,250**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Finney County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,164,590	1,301,918	701,978
Receipts:			
Ad Valorem Tax	3,917,444	3,880,558	xxxxxxxxxxxxxxxx
Delinquent Tax	76,628		
Motor Vehicle Tax	259,058	316,782	319,559
Recreational Vehicle Tax	3,084	3,814	3,770
16/20M Vehicle Tax	3,780	4,815	4,678
Commercial Vehicle Tax	25,237	32,098	29,979
Watercraft Tax		1,698	1,504
Special City & County Highway	1,231,680	1,215,473	1,215,473
County Equalization			
In Lieu of Tax	65,192	44,352	43,049
Motor Vehicle Excise Tax	5,664	6,859	3,899
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-18,052	-20,260
Miscellaneous	69,719		
Does misc. exceed 10% of Total Rec			
Total Receipts	**5,657,486**	**5,488,397**	**1,601,651**
Resources Available:	**6,822,076**	**6,790,315**	**2,303,629**
Expenditures:			
Public Works:			
Personnel	1,370,516	2,004,000	1,996,112
Contractual	1,890,551	2,184,209	3,714,144
Commodities	404,199	538,720	582,052
Capital Outlay	92,392	911,408	1,100,800
Total	3,757,658	5,638,337	7,393,108
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Transfers out			
Special Road Machinery & Equipment	400,000	225,000	225,000
Special Highway	900,000	225,000	225,000
Equipment Reserve	345,500		
Capital Improvements Reserve	117,000		
Total	1,762,500	450,000	450,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**5,520,158**	**6,088,337**	**7,843,108**
Unencumbered Cash Balance Dec 31	1,301,918	701,978	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,992,100	6,088,337	7,843,108
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	7,843,108
		Tax Required	5,539,479
	Delinquent Comp Rate:	3.5%	193,882
		Amount of 2025 Ad Valorem Tax	5,733,361

Finney County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Aging**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,648	10,608	25,413
Receipts:			
Ad Valorem Tax	316,703	367,063	xxxxxxxxxxxxxxx
Delinquent Tax	9,065		
Motor Vehicle Tax	32,492	25,588	30,227
Recreational Vehicle Tax	387	308	357
16/20 M Vehicle Tax	472	389	443
Commercial Vehicle Tax	3,171	2,593	2,836
Watercraft Tax		137	142
Motor Vehicle Excise Tax	712	555	369
In Lieu of Tax	5,272	4,194	4,072
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,708	
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**368,274**	**399,119**	**38,446**
Resources Available:	**394,922**	**409,727**	**63,859**
Expenditures:			
Appropriations	384,314	384,314	384,314
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**384,314**	**384,314**	**384,314**
Unencumbered Cash Balance Dec 31	10,608	25,413	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	384,314	384,314	384,314
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	384,314
		Tax Required	320,455
	Delinquent Comp Rate:	3.5%	11,216
		Amount of 2025 Ad Valorem Tax	331,671

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,011,081	1,314,436	961,281
Receipts:			
Ad Valorem Tax	1,482,684	1,261,101	xxxxxxxxxxxxxxx
Delinquent Tax	42,870		
Motor Vehicle Tax	147,698	119,926	103,850
Recreational Vehicle Tax	1,759	1,444	1,225
16/20 M Vehicle Tax	2,026	1,823	1,520
Commercial Vehicle Tax	14,603	12,151	9,743
Watercraft Tax		643	489
Motor Vehicle Excise Tax	3,278	2,597	1,267
In Lieu of Tax	24,683	14,417	13,990
Collections	822,685	700,000	812,886
State and Federal Aid	13,012		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-5,866	-2,736
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**2,555,298**	**2,108,236**	**942,234**
Resources Available:	**3,566,379**	**3,422,672**	**1,903,515**
Expenditures:			
Personnel	1,303,152	1,681,720	1,791,470
Contractual	207,336	219,394	266,717
Commodities	129,909	143,777	176,585
Capital Outlay	6,546	322,500	319,700
Grant Expenditures			
Transfer to Equipment Reserve from EM	75,000	27,000	27,000
Transfer to Equipment Reserve from Amb		67,000	70,000
Transfer to Infrastructure Improvements	530,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc exceed 10% of Total Exp			
Total Expenditures	**2,251,943**	**2,461,391**	**2,651,472**
Unencumbered Cash Balance Dec 31	1,314,436	961,281	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,294,334	2,461,391	2,651,472
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	2,651,472
		Tax Required	747,957
	Delinquent Comp Rate:	3.5%	26,178
		Amount of 2025 Ad Valorem Tax	774,135

Finney County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,292,465	9,625,951	4,030,466
Receipts:			
Ad Valorem Tax	4,105,660	1,630,995	xxxxxxxxxxxxxxxx
Delinquent Tax	163,939		
Motor Vehicle Tax	684,330	332,327	134,310
Recreational Vehicle Tax	8,141	4,001	1,584
16/20 M Vehicle Tax	10,649	5,051	1,966
Commercial Vehicle Tax	65,786	33,673	12,600
Watercraft Tax		1,781	632
Motor Vehicle Excise Tax	14,766	7,195	1,639
In Lieu of Tax	68,389	18,645	18,094
Neighborhood Revitalization Rebate		-7,587	-26,256
Miscellaneous	32,515	0	
Does misc. exceed 10% of Total Rec			
Total Receipts	**5,154,175**	**2,026,081**	**144,569**
Resources Available:	**16,446,640**	**11,652,032**	**4,175,035**
Expenditures:			
Personnel	6,158,288	6,984,666	7,611,929
Contractual	610,486	575,400	602,482
Commodities	51,915	61,500	59,000
Capital outlay			
Contingency - Stop Loss			3,000,000
Contingency			80,496
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**6,820,689**	**7,621,566**	**11,353,907**
Unencumbered Cash Balance Dec 31	9,625,951	4,030,466	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	11,450,537	10,621,566	11,353,907
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,353,907
		Tax Required	7,178,872
	Delinquent Comp Rate:	3.5%	251,261
		Amount of 2025 Ad Valorem Tax	7,430,133

Adopted Budget

Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,578	10,527	6,256
Receipts:			
Ad Valorem Tax	138,830	146,772	xxxxxxxxxxxxxxxx
Delinquent Tax	3,348		
Motor Vehicle Tax	11,745	11,216	12,086
Recreational Vehicle Tax	139	135	143
16/20 M Vehicle Tax	168	170	177
Commercial Vehicle Tax	1,150	1,136	1,134
Watercraft Tax		60	57
Motor Vehicle Excise Tax	258	243	147
In Lieu of Tax	2,311	1,680	1,628
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-683	-547
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**157,949**	**160,729**	**14,825**
Resources Available:	**177,527**	**171,256**	**21,081**
Expenditures:			
Appropriation	167,000	165,000	170,600
Other		0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**167,000**	**165,000**	**170,600**
Unencumbered Cash Balance Dec 31	10,527	6,256	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	167,000	165,000	170,600
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	170,600
		Tax Required	149,519
	Delinquent Comp Rate:	3.5%	5,233
		Amount of 2025 Ad Valorem Tax	154,752

Finney County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair & Fair Grounds**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	367,141	376,221	237,972
Receipts:			
Ad Valorem Tax	481,153	503,063	xxxxxxxxxxxxxxxx
Delinquent Tax	10,178		
Motor Vehicle Tax	33,988	38,903	41,427
Recreational Vehicle Tax	405	468	489
16/20 M Vehicle Tax	473	591	606
Commercial Vehicle Tax	3,347	3,942	3,886
Watercraft Tax		209	195
Motor Vehicle Excise Tax	751	842	505
In Lieu of Tax	8,008	5,748	5,581
Use of property	121,009	55,000	80,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,340	-1,334
Miscellaneous	125		
Does misc.s exceed 10% of Total Rec			
Total Receipts	**659,437**	**606,426**	**131,355**
Resources Available:	**1,026,578**	**982,647**	**369,327**
Expenditures:			
Personnel	198,693	244,150	245,340
Contractual	152,889	262,200	186,350
Commodities	22,666	35,325	41,450
Capital Outlay	23,109	0	47,896
Transfer to Finney County Fair Association	53,000	53,000	63,000
Transfer to Capital Improvements Reserve	125,000		
Transfer to Equipment Reserve	75,000	150,000	150,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**650,357**	**744,675**	**734,036**
Unencumbered Cash Balance Dec 31	376,221	237,972	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	670,291	744,675	734,036
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	734,036
		Tax Required	364,709
	Delinquent Comp Rate:	3.5%	12,765
		Amount of 2025 Ad Valorem Tax	377,474

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,004,844	1,122,669	1,086,802
Receipts:			
Ad Valorem Tax	562,060	1,531,694	xxxxxxxxxxxxxxxx
Delinquent Tax	26,898		
Motor Vehicle Tax	108,988	45,506	126,133
Recreational Vehicle Tax	1,299	548	1,488
16/20 M Vehicle Tax	1,393	692	1,847
Commercial Vehicle Tax	10,982	4,611	11,833
Watercraft Tax		244	594
Motor Vehicle Excise Tax	2,465	985	1,539
In Lieu of Tax	9,366	17,505	16,992
Charges/Fees	636,679	400,000	400,000
Grants	1,523,356	1,200,296	1,200,296
Other	55,720		
Transfer from Equipment Reserve		150,000	0
Neighborhood Revitalization Rebate		-7,125	-1,699
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**2,939,206**	**3,344,956**	**1,759,023**
Resources Available:	**3,944,050**	**4,467,625**	**2,845,825**
Expenditures:			
Personnel	1,871,674	2,430,457	2,371,002
Contractual	262,794	266,080	272,490
Commodities	627,689	528,786	560,346
Capital Outlay	59,224	5,500	56,575
Transfer to Infrastructure Improvement Fund		150,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**2,821,381**	**3,380,823**	**3,260,413**
Unencumbered Cash Balance Dec 31	1,122,669	1,086,802	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,211,015	3,380,823	3,260,413
		Non-Appropriated Balance	50,000
		Total Expenditure/Non-Appr Balance	3,310,413
		Tax Required	464,588
	Delinquent Comp Rate:	3.5%	16,261
		Amount of 2025 Ad Valorem Tax	480,849

Finney County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Museum**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,374	10,942	16,700
Receipts:			
Ad Valorem Tax	184,137	207,183	xxxxxxxxxxxxxxx
Delinquent Tax	5,224		
Motor Vehicle Tax	18,475	14,858	17,061
Recreational Vehicle Tax	221	179	201
16/20 M Vehicle Tax	295	226	250
Commercial Vehicle Tax	1,757	1,506	1,601
Watercraft Tax		80	80
Motor Vehicle Excise Tax	394	323	208
In Lieu of Tax	3,065	2,367	2,298
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-964	-667
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**213,568**	**225,758**	**21,032**
Resources Available:	**230,942**	**236,700**	**37,732**
Expenditures:			
Appropriation	220,000	220,000	220,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**220,000**	**220,000**	**220,000**
Unencumbered Cash Balance Dec 31	10,942	16,700	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	220,000	220,000	220,000
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	220,000
		Tax Required	182,268
	Delinquent Comp Rate:	3.5%	6,379
		Amount of 2025 Ad Valorem Tax	188,647

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	83,860	51,770	79,297
Receipts:			
Ad Valorem Tax	885,577	1,020,721	xxxxxxxxxxxxxxx
Delinquent Tax	24,477		
Motor Vehicle Tax	87,020	71,624	84,055
Recreational Vehicle Tax	1,035	862	992
16/20 M Vehicle Tax	1,386	1,089	1,231
Commercial Vehicle Tax	8,284	7,257	7,886
Watercraft Tax		384	396
Motor Vehicle Excise Tax	1,859	1,551	1,026
In Lieu of Tax	14,743	11,670	11,323
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,748	-3,292
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**1,024,381**	**1,110,410**	**103,617**
Resources Available:	**1,108,241**	**1,162,180**	**182,914**
Expenditures:			
Appropriation	1,056,471	1,082,883	1,082,883
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**1,056,471**	**1,082,883**	**1,082,883**
Unencumbered Cash Balance Dec 31	51,770	79,297	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,056,471	1,082,883	1,082,883
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,082,883
		Tax Required	899,969
	Delinquent Comp Rate:	3.5%	31,499
		Amount of 2025 Ad Valorem Tax	931,468

Finney County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disability Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,107	10,849	16,165
Receipts:			
Ad Valorem Tax	175,638	197,574	xxxxxxxxxxxxxxx
Delinquent Tax	4,999		
Motor Vehicle Tax	17,635	14,191	16,270
Recreational Vehicle Tax	210	171	192
16/20 M Vehicle Tax	281	216	238
Commercial Vehicle Tax	1,678	1,438	1,526
Watercraft Tax		76	77
Motor Vehicle Excise Tax	377	308	199
In Lieu of Tax	2,924	2,261	2,192
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-919	-636
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**203,742**	**215,316**	**20,058**
Resources Available:	**220,849**	**226,165**	**36,223**
Expenditures:			
Appropriations	210,000	210,000	210,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**210,000**	**210,000**	**210,000**
Unencumbered Cash Balance Dec 31	10,849	16,165	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	210,000	210,000	210,000
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	210,000
		Tax Required	173,777
	Delinquent Comp Rate:	3.5%	6,082
		Amount of 2025 Ad Valorem Tax	179,859

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	245,964	275,339	153,005
Receipts:			
Ad Valorem Tax	236,973	243,499	xxxxxxxxxxxxxxx
Delinquent Tax	3,688		
Motor Vehicle Tax	10,605	19,139	20,052
Recreational Vehicle Tax	125	230	237
16/20 M Vehicle Tax	278	291	294
Commercial Vehicle Tax	821	1,939	1,881
Watercraft Tax		103	94
Motor Vehicle Excise Tax	184	415	245
In Lieu of Tax	3,942	2,781	2,701
Sales/Fees	216,781	100,000	100,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,133	-861
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**473,397**	**367,264**	**124,643**
Resources Available:	**719,361**	**642,603**	**277,648**
Expenditures:			
Personnel	121,477	154,500	152,090
Contractual	32,442	32,237	32,215
Commodities	250,489	232,861	257,163
Capital Outlay	4,614	60,000	61,500
Transfer to Noxious Weed Capital Outlay	35,000	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**444,022**	**489,598**	**512,968**
Unencumbered Cash Balance Dec 31	275,339	153,005	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	451,919	489,598	512,968
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	512,968
		Tax Required	235,320
	Delinquent Comp Rate:	3.5%	8,236
		Amount of 2025 Ad Valorem Tax	243,556

Finney County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,276,341	893,035	730,123
Receipts:			
Ad Valorem Tax	8,266,267	9,677,501	xxxxxxxxxxxxxxxxx
Delinquent Tax	205,920		
Motor Vehicle Tax	679,658	668,628	796,929
Recreational Vehicle Tax	8,104	8,051	9,402
16/20 M Vehicle Tax	8,243	10,163	11,667
Commercial Vehicle Tax	68,971	67,748	74,763
Watercraft Tax		3,584	3,751
Motor Vehicle Excise Tax	15,480	14,476	9,724
In Lieu of Tax	137,590	110,616	107,358
Licenses and Fees	33,780		100,000
State and Federal Aid	23,799		
Other	235,640	300,000	200,000
Transfer from Capital Improvement Reserve			113,418
Transfer from Jail Commissary & Telephone	90,000	100,000	100,000
Neighborhood Revitalization Rebate		-45,019	-34,333
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**9,773,452**	**10,915,748**	**1,492,679**
Resources Available:	**11,049,793**	**11,808,783**	**2,222,802**
Expenditures:			
Sheriff:			
Personnel	5,293,249	5,859,275	5,907,535
Contractual	1,062,090	1,177,045	1,321,605
Commodities	819,360	887,674	1,000,025
Capital Outlay	324,010	522,500	580,500
Total	7,498,709	8,446,494	8,809,665
County Attorney:			
Personnel	1,712,568	2,015,961	2,180,068
Contractual	96,277	323,889	325,901
Commodities	115,909	116,016	118,259
Capital Outlay	133,295	43,300	43,300
Total	2,058,049	2,499,166	2,667,528
Transfer to Capital Improvements Reserve	340,000		54,000
Transfer to Equipment Reserve	260,000	133,000	79,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**10,156,758**	**11,078,660**	**11,610,193**
Unencumbered Cash Balance Dec 31	893,035	730,123	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	10,744,457	11,078,660	11,610,193
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	11,610,193
		Tax Required	9,387,391
	Delinquent Comp Rate:	3.5%	328,559
		Amount of 2025 Ad Valorem Tax	9,715,950

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Alcohol & Drug Abuse Programs**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,314	32,552	35,408
Receipts:			
Intergovernmental receipts	11,284	11,242	11,165
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**11,284**	**11,242**	**11,165**
Resources Available:	**39,598**	**43,794**	**46,573**
Expenditures:			
Contractual	7,046	8,386	46,573
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**7,046**	**8,386**	**46,573**
Unencumbered Cash Balance Dec 31	32,552	35,408	0
2024/2025/2026 Budget Authority Amount:	26,796	23,386	46,573

Adopted Budget **Capital Improvements Program (BRMP)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,169,735	2,750,475	5,212,475
Receipts:			
Sales Tax	1,408,740	1,300,000	1,400,000
Transfers in -			
Transfers in -			
Other		2,000,000	2,000,000
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**1,408,740**	**3,300,000**	**3,400,000**
Resources Available:	**4,578,475**	**6,050,475**	**8,612,475**
Expenditures:			
Capital Outlay	420,000	430,000	8,612,475
Transfer to HVAC Reserve	408,000	408,000	
Transfer to Infrastructure Improvements	1,000,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**1,828,000**	**838,000**	**8,612,475**
Unencumbered Cash Balance Dec 31	2,750,475	5,212,475	0
2024/2025/2026 Budget Authority Amount:	3,529,871	4,239,864	8,612,475

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development Incentives**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	924,230	924,230	624,230
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	-	-	-
Resources Available:	**924,230**	**924,230**	**624,230**
Expenditures:			
Contractual		300,000	624,230
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	-	**300,000**	**624,230**
Unencumbered Cash Balance Dec 31	924,230	624,230	-
2024/2025/2026 Budget Authority Amount:	124,230	845,000	624,230

Adopted Budget **GIS**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	109,024	125,197	125,197
Receipts:			
Intergovernmental Receipts	135,350	148,273	150,445
Transfer in from General	135,350	148,273	150,445
Other Receipts	2,743		
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**273,443**	**296,546**	**300,890**
Resources Available:	**382,467**	**421,743**	**426,087**
Expenditures:			
Personnel	183,471	196,871	206,307
Contractual	3,192	53,525	53,775
Commodities	980	9,650	8,250
Capital Outlay	44,627	36,500	36,655
Transfer to Equipment Reserve	25,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**257,270**	**296,546**	**304,987**
Unencumbered Cash Balance Dec 31	125,197	125,197	121,100
2024/2025/2026 Budget Authority Amount:	270,699	296,546	304,987

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Guest Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	125,813	243,756	343,756
Receipts:			
Guest Taxes	1,109,731	1,100,000	1,650,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,109,731**	**1,100,000**	**1,650,000**
Resources Available:	**1,235,544**	**1,343,756**	**1,993,756**
Expenditures:			
Guest Tax Allocations	991,788	1,000,000	1,993,756
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**991,788**	**1,000,000**	**1,993,756**
Unencumbered Cash Balance Dec 31	243,756	343,756	-
2024/2025/2026 Budget Authority Amount:	1,070,000	1,195,813	1,993,756

Adopted Budget

Juvenile Dentention Center	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	651,331	917,663	894,051
Receipts:			
Outside Agency Funding	1,020,707	1,437,462	840,732
State and Federal Aid	73,000		
Shelter care placement	71,113		
Other Receipts	12,782	-	
Transfer In - General	671,045	570,231	534,622
Interest on Idle Funds			
Miscellaneous		-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,848,647**	**2,007,693**	**1,375,354**
Resources Available:	**2,499,978**	**2,925,356**	**2,269,405**
Expenditures:			
Personnel	1,273,100	1,796,400	1,520,132
Contractual	122,456	84,962	88,427
Commodities	36,259	69,154	46,030
Capital Outlay	500	30,789	60,789
Transfer to Juvenile Detention Center Building	150,000	50,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,582,315**	**2,031,305**	**1,765,378**
Unencumbered Cash Balance Dec 31	917,663	894,051	504,027
2024/2025/2026 Budget Authority Amount:	2,110,956	2,031,305	1,765,378

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,980	6,264	11,524
Receipts:			
Alcohol Tax	11,284	10,626	11,165
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,284**	**10,626**	**11,165**
Resources Available:	**21,264**	**16,890**	**22,689**
Expenditures:			
Parks & Recreation	15,000	5,366	22,689
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**15,000**	**5,366**	**22,689**
Unencumbered Cash Balance Dec 31	6,264	11,524	-
2024/2025/2026 Budget Authority Amount:	16,482	20,366	22,689

Adopted Budget **Landfill**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	902,037	1,022,745	1,105,675
Receipts:			
Fees	141,003	130,000	130,000
Use of Property	-	-	
Other Receipts		-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**141,003**	**130,000**	**130,000**
Resources Available:	**1,043,040**	**1,152,745**	**1,235,675**
Expenditures:			
Personnel		16,170	16,415
Contractual	16,936	25,900	577,500
Commodities	714	-	
Capital Outlay	2,645	5,000	641,760
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,295**	**47,070**	**1,235,675**
Unencumbered Cash Balance Dec 31	1,022,745	1,105,675	-
2024/2025/2026 Budget Authority Amount:	790,230	792,070	1,235,675

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Services Center**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	420,254	444,798	436,227
Receipts:			
Rents	54,300	54,300	54,300
Other Receipts		12,500	12,501
Transfer from General	46,000	-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**100,300**	**66,800**	**66,801**
Resources Available:	**520,554**	**511,598**	**503,028**
Expenditures:			
Personnel	42,277	-	-
Contractual	31,039	72,982	68,161
Commodities	2,440	1,646	1,650
Capital Outlay		743	404,465
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**75,756**	**75,371**	**474,276**
Unencumbered Cash Balance Dec 31	444,798	436,227	28,752
2024/2025/2026 Budget Authority Amount:	171,372	110,371	474,276

Adopted Budget

Opioid Settlement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	97,025	198,862	380,237
Receipts:			
Settlement Distributions	101,837	200,000	200,001
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**101,837**	**200,000**	**200,001**
Resources Available:	**198,862**	**398,862**	**580,238**
Expenditures:			
Project Expenditures		18,625	580,238
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	-	**18,625**	**580,238**
Unencumbered Cash Balance Dec 31	198,862	380,237	-
2024/2025/2026 Budget Authority Amount:	-	318,625	580,238

Finney County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: ARPA Grant		(2) Fund Name: Capital Improvements Reserve		(3) Fund Name: Community Corrections		(4) Fund Name: County Attorney's Training		(5) Fund Name: County Clerk's Technology		
Unencumbered Cash Balance Jan 1	428,351	Unencumbered Cash Balance Jan 1	3,033,602	Unencumbered Cash Balance Jan 1	310,037	Unencumbered Cash Balance Jan 1	24,801	Unencumbered Cash Balance Jan 1	62,990	Total 3,859,781
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of money/property	31,288	Transfers in:		Intergovernmental	596,683	Licenses and fees	2,581	Licenses and fees	9,211	
		General	1,200,000	Reimbursements	51,953					
		Fair/Fair Grounds	125,000							
		Law Enforcement	340,000							
		Road & Bridge	117,000							
Total Receipts	31,288	Total Receipts	1,782,000	Total Receipts	648,636	Total Receipts	2,581	Total Receipts	9,211	2,473,716
Resources Available:	459,639	Resources Available:	4,815,602	Resources Available:	958,673	Resources Available:	27,382	Resources Available:	72,201	6,333,497
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel services	12,218			Personnel services	430,519			Commodities	6,345	
Contractual services	18,023			Contractual services	51,475	Contractual services	1,291			
Commodities	209			Commodities	8,826	Commodities	700			
Capital outlay	100,000	Capital outlay	122,840	Capital outlay	8,469					
Total Expenditures	130,450	Total Expenditures	122,840	Total Expenditures	499,289	Total Expenditures	1,991	Total Expenditures	6,345	760,915
Cash Balance Dec 31	329,189	Cash Balance Dec 31	4,692,762	Cash Balance Dec 31	459,384	Cash Balance Dec 31	25,391	Cash Balance Dec 31	65,856	**5,572,582** **
										5,572,582 **

**Note: These two block figures should agree.

Finney County

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Treasurer's Technology		Equipment Reserve		Finney County Fair Association		Federal & State Forfeiture		Drug Tax Assessments		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	66,492	Cash Balance Jan 1	3,404,695	Cash Balance Jan 1	20,725	Cash Balance Jan 1	44,623	Cash Balance Jan 1	22,130	3,558,665
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and fees	9,211	Transfers in:		Licenses and fees	145,690			State and Federal Aid	0	
		General	101,450	Transfers in	53,000			Other	6,594	
		Ambulance	75,000							
		Fair/Fair Grounds	75,000							
		GIS	25,000							
		Law Enforcement	260,000							
		Road & Bridge	345,500							
Total Receipts	9,211	Total Receipts	881,950	Total Receipts	198,690	Total Receipts	0	Total Receipts	6,594	1,096,445
Resources Available:	75,703	Resources Available:	4,286,645	Resources Available:	219,415	Resources Available:	44,623	Resources Available:	28,724	4,655,110
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay		Capital outlay	41,583	Personnel services	2,885			Contractual services	13,900	
				Contractual services	174,439			Commodities	68	
				Commodities	35,446			Capital outlay	11,569	
				Capital outlay						
Total Expenditures	0	Total Expenditures	41,583	Total Expenditures	212,770	Total Expenditures	0	Total Expenditures	25,537	279,890
Cash Balance Dec 31	75,703	Cash Balance Dec 31	4,245,062	Cash Balance Dec 31	6,645	Cash Balance Dec 31	44,623	Cash Balance Dec 31	3,187	**4,375,220** **
										4,375,220 **

**Note: These two block figures should agree.

Finney County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
HVAC/Building Reserve		Infrastructure Improvements Fund		Jail Commissary & Telephone		Juvenile Dentention Center Building		Motor Vehicle Operating		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	474,000	Cash Balance Jan 1	1,878,053	Cash Balance Jan 1	241,525	Cash Balance Jan 1	50,000	Cash Balance Jan 1	229,906	2,873,484
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in:		Local sales tax	1,408,740	Licenses and fees	152,793	Transfers in	150,000	Licenses and fees	282,004	
General	100,000	General	3,050,000	Other	78,520			Other	3,505	
Capital Impr. Program	408,000	Ambulance	530,000							
		Capital Impr. Program	1,000,000							
		Oil & Gas Valuation Depletion Trust	3,226,361							
Total Receipts	508,000	Total Receipts	9,215,101	Total Receipts	231,313	Total Receipts	150,000	Total Receipts	285,509	10,389,923
Resources Available:	982,000	Resources Available:	11,093,154	Resources Available:	472,838	Resources Available:	200,000	Resources Available:	515,415	13,263,407
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay		Contractual	538,829	Commodities	103,216	Contractual	13,500	Personnel	10,849	
		Commodities	412	Transfer to Law Enforcement	90,000			Commodities	12,657	
								Capital outlay	831	
								Transfer to General	240,378	
Total Expenditures	0	Total Expenditures	539,241	Total Expenditures	193,216	Total Expenditures	13,500	Total Expenditures	264,715	1,010,672
Cash Balance Dec 31	982,000	Cash Balance Dec 31	10,553,913	Cash Balance Dec 31	279,622	Cash Balance Dec 31	186,500	Cash Balance Dec 31	250,700	**12,252,735** **
										12,252,735 **

**Note: These two block figures should agree.

Finney County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Noxious Weed Capital Outlay		Oil & Gas Valuation Depletion Trust		ROD's Technology		Sheriff Special Accounts		Sheriff's Crime Prevention		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	125,654	Cash Balance Jan 1	3,226,361	Cash Balance Jan 1	257,312	Cash Balance Jan 1	13,250	Cash Balance Jan 1	10,474	3,633,051
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of assets		Intergovernmental		Licenses and fees	36,844			Donations	303	
Transfers in	35,000									
Total Receipts	35,000	Total Receipts	0	Total Receipts	36,844	Total Receipts	0	Total Receipts	303	72,147
Resources Available:	160,654	Resources Available:	3,226,361	Resources Available:	294,156	Resources Available:	13,250	Resources Available:	10,777	3,705,198
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay		Transfer to Infrastructure Improvements	3,226,361	Contractual	14,458			Commodities	25	
				Commodities	651					
Total Expenditures	0	Total Expenditures	3,226,361	Total Expenditures	15,109	Total Expenditures	0	Total Expenditures	25	3,241,495
Cash Balance Dec 31	160,654	Cash Balance Dec 31	0	Cash Balance Dec 31	279,047	Cash Balance Dec 31	13,250	Cash Balance Dec 31	10,752	**463,703** **
										463,703 **

**Note: These two block figures should agree.

Finney County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-E

(1) Fund Name: Special Alcohol & Drug		(2) Fund Name: Special Highway Improvement		(3) Fund Name: Special Road Machinery & Equipment		(4) Fund Name: Youth Services		(5) Fund Name: CDBG Revolving Loan		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	91	Cash Balance Jan 1	6,582,377	Cash Balance Jan 1	2,006,716	Cash Balance Jan 1	509,714	Cash Balance Jan 1	356,572	9,455,470
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of assets		Intergovernmental	173,493	Transfers in	400,000	State and Federal Aid	490,377	Loan repayments	5,272	
Transfers in		Other	16,725			Reimbursements	7,639			
		Transfers in	900,000							
Total Receipts	0	Total Receipts	1,090,218	Total Receipts	400,000	Total Receipts	498,016	Total Receipts	5,272	1,993,506
Resources Available:	91	Resources Available:	7,672,595	Resources Available:	2,406,716	Resources Available:	1,007,730	Resources Available:	361,844	11,448,976
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay		Capital outlay	3,049,705	Capital outlay	400,000	Personnel	427,076	Contractual	360,072	
						Contractual	71,616			
						Commodities	20,104			
						Capital outlay	7,527			
Total Expenditures	0	Total Expenditures	3,049,705	Total Expenditures	400,000	Total Expenditures	526,323	Total Expenditures	360,072	4,336,100
Cash Balance Dec 31	91	Cash Balance Dec 31	4,622,890	Cash Balance Dec 31	2,006,716	Cash Balance Dec 31	481,407	Cash Balance Dec 31	1,772	**7,112,876** **
										7,112,876 **

**Note: These two block figures should agree.

Finney County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Correction Services Building		JB Road Sales Tax		LEC Construction/Renovation		Project Construction				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,042,683	Cash Balance Jan 1	0	Cash Balance Jan 1	1,350,000	Cash Balance Jan 1	4,006,849	Cash Balance Jan 1		6,399,532
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of assets		Local sales taxes	1,690,488	Transfers in	600,000					
Transfers in										
Total Receipts	0	Total Receipts	1,690,488	Total Receipts	600,000	Total Receipts	0	Total Receipts	0	2,290,488
Resources Available:	1,042,683	Resources Available:	1,690,488	Resources Available:	1,950,000	Resources Available:	4,006,849	Resources Available:	0	8,690,020
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay		Capital outlay	1,690,488	Contractual	145,318	Capital outlay	3,435,005			
Total Expenditures	0	Total Expenditures	1,690,488	Total Expenditures	145,318	Total Expenditures	3,435,005	Total Expenditures	0	5,270,811
Cash Balance Dec 31	1,042,683	Cash Balance Dec 31	0	Cash Balance Dec 31	1,804,682	Cash Balance Dec 31	571,844	Cash Balance Dec 31	0	**3,419,209** **
										3,419,209 **

**Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Finney County

will meet on September 2, 2025, at 9:00 AM at 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 ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at 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 for 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	13,670,120	10.735	14,842,611	12.189	12,901,250	2,779,868	4.491
Road & Bridge	5,520,158	6.912	6,088,337	6.605	7,843,108	5,733,361	9.262
Aging	384,314	0.559	384,314	0.625	384,314	331,671	0.536
Ambulance	2,251,943	2.617	2,461,391	2.147	2,651,472	774,135	1.251
Employee Benefit	6,820,689	7.251	7,621,566	2.776	11,353,907	7,430,133	12.003
Economic Development	167,000	0.245	165,000	0.250	170,600	154,752	0.250
Fair & Fair Grounds	650,357	0.849	744,675	0.857	734,036	377,474	0.610
Health	2,821,381	0.993	3,380,823	2.607	3,260,413	480,849	0.777
Historical Museum	220,000	0.325	220,000	0.353	220,000	188,647	0.305
Library	1,056,471	1.563	1,082,883	1.738	1,082,883	931,468	1.505
Intellectual Disability Services	210,000	0.310	210,000	0.337	210,000	179,859	0.291
Noxious Weed	444,022	0.418	489,598	0.415	512,968	243,556	0.393
Law Enforcement	10,156,758	14.588	11,078,660	16.471	11,610,193	9,715,950	15.696
Alcohol & Drug Abuse Programs	7,046		8,386		46,573		
Capital Improvements Program (BRMP)	1,828,000		838,000		8,612,475		
Economic Development Incentives			300,000		624,230		
GIS	257,270		296,546		304,987		
Guest Tax	991,788		1,000,000		1,993,756		
Juvenile Dentention Center	1,582,315		2,031,305		1,765,378		
Parks & Recreation	15,000		5,366		22,689		
Landfill	20,295		47,070		1,235,675		
Community Services Center	75,756		75,371		474,276		
Opioid Settlement			18,625		580,238		
Non-Budgeted Funds-A	760,915						
Non-Budgeted Funds-B	279,890						
Non-Budgeted Funds-C	1,010,672						
Non-Budgeted Funds-D	3,241,495						
Totals	54,443,655	47.365	53,390,527	47.370	68,595,421	29,321,723	47.370
						*Revenue Neutral Rate ** *	*45.099*
Less: Transfers	14,299,084		5,978,404		1,721,067		
Net Expenditure	40,144,571		47,412,123		66,874,354		
Total Tax Levied	27,845,530		27,829,612		xxxxxxxxxxxxxxxxx		
Assessed Valuation	587,982,569		587,580,268		619,008,280		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,075,000	1,405,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	4,872,298	4,304,486	3,801,948
Total	6,947,298	5,709,486	3,801,948

*Tax rates are expressed in mills

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

Dori J Munyan
County Clerk

Finney County 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	2,769,701	4.474	9,823
Debt Service			0
Road & Bridge	5,712,392	9.228	20,260
Aging	331,671	0.536	1,176
Ambulance	771,304	1.246	2,736
Employee Benefit	7,402,958	11.959	26,256
Economic Development	154,186	0.249	547
Fair & Fair Grounds	376,093	0.608	1,334
Health	479,090	0.774	1,699
Historical Museum	187,957	0.304	667
Library	928,061	1.499	3,292
Intellectual Disability Services	179,201	0.289	636
Noxious Weed	242,665	0.392	861
Law Enforcement	9,680,415	15.639	34,333
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	29,215,694	47.198	103,620

2025 July 1 Valuation: 619,008,280

Valuation Factor: 619,008.280

Neighborhood Revitalization Subj to Rebate: 2,195,423

Neighborhood Revitalization factor: 2,195.423

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

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: Finney County

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: 47.370

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: 09/02/2025 Time: 9:00 am

Location: Finney County Administration Building
311 N 9th st.
Garden City, KS 67846

☐ 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 = 45.099

Resolution No. 25-2025

A RESOLUTION OF FINNEY COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for **FINNEY COUNTY** was calculated as **45.099** mills by the Finney County Clerk; and

WHEREAS, the budget proposed by the Governing Body of **FINNEY COUNTY** will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on **September 2, 2025**, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of **FINNEY COUNTY**, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FINNEY COUNTY, KANSAS:

FINNEY COUNTY shall levy a property tax rate exceeding the Revenue Neutral Rate of **45.099** 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 2025** and SIGNED by the Governing Body.

Gerry Schultz, Chairman

Vicki Germann, Commissioner

Mike Utz, Commissioner

Kevin Bascue, Commissioner

Larry Jones, Commissioner

COUNTY CLERK SEAL FINNEY COUNTY KANSAS

ATTEST:

Dori J. Munyan, County Clerk

Roll Call Vote

A Roll Call Vote of FINNEY COUNTY, KANSAS
Hearing to Exceed Revenue Neutral Rate held on **SEPTEMBER 2, 2025**

Adoption of Resolution No. **25-2025**

Governing Body Member Name	Yes	No	Abstain
Commission Chair Gerry Schultz	X		
Commission Vice Chair Vicki Germann	X		
Commission Member Mike Utz	X		
Commission Member Kevin Bascue	X		
Commission Member Larry Jones	X		
TOTAL	5		

ATTEST:

Dori J. Munyan, Finney County Clerk

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Garden City Telegram
1807 E Mary St. #7, Garden City, KS 67846
(620) 504-9885

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Garden City Telegram, a publication that is a "legal newspaper" as that phrase is defined for the city of Garden City, for the County of Finney, 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:
- Aug 7, 2025

Notice ID: prGEb1x4bOhoCIlnu0xm
Notice Name: 2026 Budget Notice - Finney County
Publication Fee: $119.46

Edmar Corachia

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/07/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Finney County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Finney County
will meet on September 2, 2025, at 9:00 AM at 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 ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at 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 for 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	13,670,120	10 735	14,842,611	12 189	12,901,250	2,779,868	4.491
Road & Bridge	5,520,158	6.912	6,088,337	6 605	7,843,108	5,733,361	9 262
Aging	384,314	0.559	384,314	0 625	384,314	331,671	0.536
Ambulance	2,251,943	2 617	2,461,391	2 147	2,651,472	774,135	1 251
Employee Benefit	6,820,689	7 251	7,621,566	2 776	11,353,907	7,430,133	12 003
Economic Development	167,000	0.245	165,000	0 250	170,600	154,752	0 250
Fair & Fair Grounds	650,357	0 849	744,675	0 857	734,036	377,474	0 610
Health	2,821,381	0.993	3,380,823	2 607	3,260,413	480,849	0.777
Historical Museum	220,000	0 325	220,000	0 353	220,000	188,647	0.305
Library	1,056,471	1 563	1,082,883	1 738	1,082,883	931,468	1 505
Intellectual Disability Services	210,000	0.310	210,000	0.337	210,000	179,859	0 291
Noxious Weed	444,022	0 418	489,598	0.415	512,968	243,556	0.393
Law Enforcement	10,156,758	14 588	11,078,660	16 471	11,610,193	9,715,950	15 696
Alcohol & Drug Abuse Programs	7,046		8,386		46,573		
Capital Improvements Program (BRMP)	1,828,000		838,000		8,612,475		
Economic Development Incentives			300,000		624,230		
GIS	257,270		296,546		304,987		
Guest Tax	991,788		1,000,000		1,993,756		
Juvenile Dentention Center	1,582,315		2,031,305		1,765,378		
Parks & Recreation	15,000		5,366		22,689		
Landfill	20,295		47,070		1,235,675		
Community Services Center	75,756		75,371		474,276		
Opioid Settlement			18,625		580,238		
Non-Budgeted Funds-A	760,915						
Non-Budgeted Funds-B	279,890						
Non-Budgeted Funds-C	1,010,672						
Non-Budgeted Funds-D	3,241,495						
Totals	54,443,655	47 365	53,390,527	47 370	68,595,421	29,321,723	47 370
						Revenue Neutral Rate **	*45.099*
Less: Transfers	14,299,084		5,978,404		1,721,067		
Net Expenditure	40,144,571		47,412,123		66,874,354		
Total Tax Levied	27,845,530		27,829,612		xxxxxxxxxxxxxxxxx		
Assessed Valuation	587,982,569		587,580,268		619,008,280		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,075,000	1,405,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur Princ.	4,872,298	4,304,486	3,801,948
Total	6,947,298	5,709,486	3,801,948

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

Dori J Manyan
County Clerk

Published in Garden City Telegram August 7, 2025.

3731700

2026 Budget Hearings Scheduled

County Commission

Posted on August 02, 2025 | Last Updated on August 02, 2025

2026 Budget Hearings Scheduled for Finney County and Sewer Districts 1, 2, and 3

Finney County | 2026 Budget & Revenue Neutral Rate (RNR) Hearing Notice

The governing body of Finney County will meet on September 2, 2025, at 9:00 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 ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the Finney County Clerk's Office and will be available at this hearing.

Eastside Sewer District No. 1 | 2026 Budget Hearing Notice

The governing body of Eastside Sewer District No. 1 will meet on September 2, 2025, at 9:10 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 ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the Finney County Clerk's Office and will be available at this hearing.

Sewer District No. 2 | 2026 Budget Hearing Notice

The governing body of Eastside Sewer District No. 1 will meet on September 2, 2025, at 9:15 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 ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the Finney County Clerk's Office and will be available at this hearing.

Sewer District No. 3 | 2026 Budget Hearing Notice

The governing body of Eastside Sewer District No. 1 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 ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at the Finney County Clerk's Office and will be available at this