2026 State of Kansas
Special District

CERTIFICATE

To the Clerk of Finney County, State of Kansas
We, the undersigned, officers of
Drainage District #2

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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	792,200	88,340	1.379
Debt Service	10-113				
Totals		xxxxxxxxx	792,200	88,340	1.379
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					85,516,259
Neighborhood Revitalization Rebate					Nov. 1, 2025 Total Assessed Valuation

w/o TA
64,[illegible]460

Assisted by:
Trista Joyce

Address:
311 N 9th St
Garden City, KS 67846

Email:
tjoyce@finneycounty.org

Revenue Neutral Rate: 1.379

Attest: August 21, 2025

County Clerk

Governing Body

CPA Summary

RECEIVED
AUG 21 2025
FINNEY COUNTY CLERK

Drainage District #2
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	83,409	9,962	99	71	871	30
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	83,409	9,962	99	71	871	30

County Treas Motor Vehicle Estimate 9,962

County Treas Recreational Vehicle Estimate 99

County Treas 16/20M Vehicle Estimate 71

County Treas Commercial Vehicle Tax Estimate 871

County Treas Watercraft Tax Estimate 30

MVT Factor 0.11943

RVT Factor 0.00119

16/20M Factor 0.00085

Comm Veh Facto 0.01044

Watercraft Factor 0.00036

2026

Drainage District #2
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.

Drainage District #2
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**	**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	602,655	648,014	694,275
Receipts:			
Ad Valorem Tax	82,983	83,409	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,832		
Motor Vehicle Tax	11,864	10,036	9,962
Recreational Vehicle Tax	122	115	99
16/20M Vehicle Tax	36	70	71
Commercial Vehicle Tax	1,036	921	871
Watercraft Tax		36	30
Motor Vehicle Rental Excise Tax	577	515	256
In Lieu of Taxes (IRB)	1,747	1,809	1,695
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**100,197**	**96,911**	**12,984**
Resources Available:	**702,852**	**744,925**	**707,258**
Expenditures:			
Employee Benefits	421	450	450
Fees - Directors		2,000	2,000
Salary - Sec/Treas	2,540	1,000	1,000
Publication Advertising	87	100	100
Other Contractual	46,737	40,000	781,150
Insurance	2,010	2,100	2,500
Fees - Legal	3,045	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**54,839**	**50,650**	**792,200**
Unencumbered Cash Balance Dec 31	648,014	694,275	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	606,072	710,850	792,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	792,200
		Tax Required	84,942
	Delinquent Comp Rate:	4.0%	3,398
		Amount of 2025 Ad Valorem Tax	88,340

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Drainage District #2

Finney County

will meet on August 19, 2025 at 3:00 PM at Finney County Administrative Center 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 Finney County Treasurer'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	54,839	1.518	50,650	1.421	792,200	88,340	1.379
Debt Service							
Totals	54,839	1.518	50,650	1.421	792,200	88,340	1.379
						*Revenue Neutral Rate***	*1.379*
Less: Transfers	0		0		0		
Net Expenditures	54,839		50,650		792,200		
Total Tax Levied	85,620		83,409		xxxxxxxxxxxx		
Assessed Valuation	77,701,570		82,995,364		64,057,500		

Outstanding Indebtedness,

Jan 1.	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	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*

Trista Joyce

Treasurer

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

FINNEY COUNTY
KANSAS

RECEIVED
JUL 9 2025
FINNEY COUNTY CLERK

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

Entity/District Name: Drainage District #2

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.

Trista Joyce Digitally signed by Trista Joyce Date: 2025.07.09 08:10:45 -05'00' 07/09/2025
Signature Date

Treasurer/Clerk
Title

PNR = 1,379

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, Anjana Bhadoriya, 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:
- Jul 24, 2025

Notice ID: pPR6PkEiVT8QPyl6u2Zi
Notice Name: Drainage District #2 Budget Hearing
Publication Fee: $76.45

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17 2026

Signed or attested before me on this: 07/25/2025

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET HEARING

The governing body of

Drainage District #1

Finney County

will meet on August 19, 2025 at 3:00 PM at Finney County Administrative Center 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 Finney County Treasurer'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	54,839	1.518	50,650	1.421	792,200	88,340	1.379
Debt Service							
Totals	54,839	1.518	50,650	1.421	792,200	88,340	1.379
						*Revenue Neutral Rate***	1.379
Less: Transfers	0		0		0		
Net Expenditures	54,839		50,650		792,200		
Total Tax Levied	85,620		83,409		xxxxxxxxxxxxx		
Assessed Valuation	77,701,570		82,995,364		64,057,500		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrant	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*

Trista Joyce
Treasurer

Published in Garden City Telegram July 24, 2025.

3683720