State of Kansas
Special District
2025

# CERTIFICATE

To the Clerk of Finney County, State of Kansas
We, the undersigned, officers of
**Sewer District No. 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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | Amount of 2024 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 | 19-27a09 | 5 | 167,266 | 20,486 | 5.224 |
| Debt Service | 10-113 | | 97,000 | | -0- |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxxxx | 264,266 | 20,486 | 5.224 |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

3,921,862

Nov. 1, 2024 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 5.231 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Robert Reece
County Administrator
Address:
311 N 9th
Garden City, KS 67846
Email:
rreece@finneycounty.org

, Chairman Gerry Schultz

, Commissioner Larry Jones

, Commissioner Lon Pishny

, Commissioner Dave Jones

, Commissioner Duane Drees

Attest: August, 2024

County Clerk

**CPA Summary**

Sewer District No. 3
Finney County

2025

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

| 2024 Budgeted Funds | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 20,506 | 6,295 | 92 | 0 | 812 | 31 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 20,506 | 6,295 | 92 | 0 | 812 | 31 |

County Treas Motor Vehicle Estimate 6,295

County Treas Recreational Vehicle Estimate 92

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 812

County Treas Watercraft Tax Estimate 31

MVT Factor 0.30698

RVT Factor 0.00449

16/20M Factor 0.00000

Comm Veh Facto 0.03960

Watercraft Facto 0.00151

2025

Sewer District No. 3
Finney County

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| SD 3 Debt Service | SD 3 Capital Improvmer | - | - | 17,800 | 12-631o |
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| | | | | | |
| | **Totals** | 0 | 0 | 17,800 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 17,800 | |

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Sewer District No. 3
Finney County

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| Refunding Series 2022 | 2/1/2022 | 2.05 | 680000 | 615,000 | 6/1; 12/1 | 6/1 | 12351.25 | 25000 | 11838.75 | 25000 |
| | | | | | | | | | | |
| Total G.O. | | | | 615,000 | | | 12,351 | 25,000 | 11,839 | 25,000 |
| Revenue Bonds: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | **615,000** | | | **12,351** | **25,000** | **11,839** | **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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
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| | | | **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 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 96,502 | 138,932 | 86,276 |
| Receipts: | | | |
| Ad Valorem Tax | 12,164 | 20,506 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 104 | | |
| Motor Vehicle Tax | 0 | 1,472 | 6,295 |
| Recreational Vehicle Tax | 0 | 18 | 92 |
| 16/20M Vehicle Tax | 0 | 3 | 0 |
| Commercial Vehicle Tax | 0 | 195 | 812 |
| Watercraft Tax | 0 | 6 | 31 |
| In Lieu of Taxes | | | |
| Special Assessments | 39,000 | 20,000 | 20,000 |
| Delinquent Special Assessments | 26,632 | 0 | 0 |
| Other Revenues | 72,208 | 41,000 | 41,000 |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **150,108** | **83,200** | **68,230** |
| **Resources Available:** | **246,610** | **222,132** | **154,506** |
| Expenditures: | | | |
| Personnel Services | 14,097 | 21,831 | 22,091 |
| Contractual Services | 88,574 | 93,750 | 98,650 |
| Commodities | 5,007 | 1,975 | 8,725 |
| Capital Outlay | 0 | 18,300 | 20,000 |
| Transfers | 0 | 0 | 17,800 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **107,678** | **135,856** | **167,266** |
| Unencumbered Cash Balance Dec 31 | 138,932 | 86,276 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 110,925 | 135,856 | 167,266 |
| | | Non-Appropriated Balance | 6,000 |
| | | Total Expenditure/Non-Appr Balance | 173,266 |
| | | Tax Required | 18,760 |
| | Delinquent Comp Rate: | 9.2% | 1,726 |
| | | Amount of 2024 Ad Valorem Tax | 20,486 |

**CPA Summary**

Sewer District No. 3 2025
Finney County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Debt Service** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 54,216 | 83,111 | 62,461 |
| Receipts: | | | |
| Ad Valorem Tax | 7,017 | 0 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,764 | | |
| Motor Vehicle Tax | 6,864 | 837 | 0 |
| Recreational Vehicle Tax | 105 | 10 | 0 |
| 16/20M Vehicle Tax | 0 | 1 | 0 |
| Commercial Vehicle Tax | 912 | 111 | 0 |
| Watercraft Tax | 0 | 4 | 0 |
| Special Assessments | 34,575 | 48,387 | 35,000 |
| Delinquent Special Assessments | 15,522 | 0 | 0 |
| Other Revenues | 0 | 0 | 0 |
| | | | |
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| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **66,759** | **49,350** | **35,000** |
| **Resources Available:** | **120,975** | **132,461** | **97,461** |
| Expenditures: | | | |
| Debt Service | 37,864 | 37,500 | 37,000 |
| Cash Basis Reserve | 0 | 22,500 | 50,000 |
| Transfers | 0 | 10,000 | 10,000 |
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| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **37,864** | **70,000** | **97,000** |
| Unencumbered Cash Balance Dec 31 | 83,111 | 62,461 | xxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 53,120 | 97,500 | 97,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 97,000 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 9.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**CPA Summary**

# Column

## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**Garden City Telegram**
**1807 E Mary St. #7**
**(620) 504-9885 Ext. 2330**

I, Lori Sibley, of lawful age, being duly sworn upon oath, deposes and says that I am the Agent 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. 3, 2024

**Notice ID:** ofiUU6I4IaEBkO5pbaUv
**Publisher ID:** 2506830
**Notice Name:** 2025 Budget - SD - Sewer District 3

**PUBLICATION FEE:** $91.41

Lori Sibley
Agent

**VERIFICATION**

STATE OF KANSAS
COUNTY OF FINNEY

Signed or attested before me on this

3 day of August, A.D. 2024

Rhonda Zinn
Notary Public

STATE OF KANSAS NOTARY PUBLIC
RHONDA ZINN
My Appointment Expires
June 2, 2026

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

## NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
**Sewer District No. 3**
Finney County
ill meet on August 19, 2024 at 8:45AM at Finney County Administrative Center, Commission Chambers for the purpose of hearing at 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 Clerk's Office and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 107,678 | 4.080 | 135,856 | 5.738 | 167,266 | 20,486 | 5.225 |
| Debt Service | 37,864 | 2.322 | 70,000 | | 97,000 | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 145,542 | 6.402 | 205,856 | 5.738 | 264,266 | 20,486 | 5.225 |
| | | | | | | *Revenue Neutral Rate*** | *5.231* |
| Less: Transfers | 0 | | 0 | | 17,800 | | |
| Net Expenditures | 145,542 | | 205,856 | | 246,466 | | |
| Total Tax Levied | 20,658 | | 20,506 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 3,227,290 | | 3,574,273 | | 3,921,082 | | |

Outstanding Indebtedness, Jan 1.

| | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 615,000 | 640,000 | 615,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 615,000 | 640,000 | 615,000 |

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

Dori Munyan
County Clerk

Page No.

Published in Garden City Telegram August 3, 2024.

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