# CERTIFICATE

2026

To the Clerk of Finney County, State of Kansas
We, the undersigned, officers of
**Drainage District #1**

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 | 800,140 | 116,867 | 2.378 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxx | 800,140 | 116,867 | 2.378 |
| Budget Hearing Notice | | | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

County Clerk's Use Only

49,100,[illegible]

Nov. 1, 2025 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 2.378 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Trista Joyce, Treasurer

Address:
311 N 9th St
Garden City, KS 67846
Email:
tjoyce@finneycounty.org

Harold Knoll
Deany Rupp

Attest: August 14, 2025
[illegible], Deputy
County Clerk

COUNTY CLERK SEAL FINNEY COUNTY KANSAS

Governing Body

**CPA Summary**

RECEIVED
AUG 14 2025

Drainage District #1
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 | 116,829 | 6,420 | 111 | 211 | 3,477 | 38 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 116,829 | 6,420 | 111 | 211 | 3,477 | 38 |

County Treas Motor Vehicle Estimate 6,420

County Treas Recreational Vehicle Estimate 111

County Treas 16/20M Vehicle Estimate 211

County Treas Commercial Vehicle Tax Estimate 3,477

County Treas Watercraft Tax Estimate 38

MVT Factor 0.05495

RVT Factor 0.00095

16/20M Factor 0.00181

Comm Veh Facto 0.02976

Watercraft Facto 0.00033

2026

Drainage District #1
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 |
|---|---|---|---|---|---|
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| | **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 #1
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 |
|---|---|---|---|---|---|---|---|
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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.

Drainage District #1 202r
Finney County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 479,544 | 589,804 | 675,844 |
| Receipts | | | |
| Ad Valorem Tax | 113,434 | 116,829 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,921 | | |
| Motor Vehicle Tax | 5,785 | 6,203 | 6,420 |
| Recreational Vehicle Tax | 100 | 96 | 111 |
| 16 20M Vehicle Tax | 79 | 166 | 211 |
| Commercial Vehicle Tax | 3,436 | 3,305 | 3,477 |
| Watercraft Tax | | 501 | 38 |
| In Lieu of Taxes | 827 | 831 | 796 |
| Rental Excise Tax | | 5 | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -282 | -186 | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **125,300** | **127,299** | **11,054** |
| **Resources Available:** | **604,844** | **717,103** | **686,897** |
| Expenditures: | | | |
| Employee Benefits | 459 | 459 | 460 |
| Fees - Directors | 2,771 | 2,500 | 2,500 |
| Salary - Secretary/Treasurer | | 500 | 500 |
| Publication/Advertising | 87 | 100 | 250 |
| Other Contractual | 9,310 | 35,000 | 791,930 |
| Insurance | 2,114 | 2,200 | 2,500 |
| Fees - Legal | 300 | 500 | 2,000 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **15,040** | **41,259** | **800,140** |
| Unencumbered Cash Balance Dec 31 | 589,804 | 675,844 | xxxxxxxxxxxxxxxx |
| 2024 2025 2026 Budget Authority Amount | 540,440 | 664,350 | 800,140 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 800,140 |
| | | Tax Required | 113,243 |
| | Delinquent Comp Rate: | 3.2% | 3,624 |
| | | Amount of 2025 Ad Valorem Tax | 116,867 |

**CPA Summary**

**NOTICE OF BUDGET HEARING**

The governing body of

**Drainage District #1**

Finney County

will meet on August 12, 2025 at 9:30 AM at the 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 | 15,040 | 2.715 | 41,259 | 2.684 | 800,140 | 116,867 | 2.378 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Totals | 15,040 | 2.715 | 41,259 | 2.684 | 800,140 | 116,867 | 2.378 |
| | | | | | | *Revenue Neutral Rate*** | *2.378* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 15,040 | | 41,259 | | 800,140 | | |
| Total Tax Levied | 116,842 | | 116,829 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 43,047,788 | | 43,541,463 | | 49,154,088 | | |

Outstanding Indebtedness,

| Jan 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

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

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 #1

**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 08:09:46 -05'00' 07/09/2025
Signature Date

Treaurer
Title

RNR = 2.378

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:** jT7ZyDS2hRBJYjZDIzSB
**Notice Name:** Drainage District #1 Budget Hearing
**Publication Fee:** $76.45

Anjana Bhadoriya

Agent

JESSICA SORDUN-THOMPSON
Notary Public - State of Florida
Commission # HH361655
Expires on August 17, 2026

**VERIFICATION**

State of Florida
County of Orange

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

Notary Public

Notarized remotely online using communication technology via Proof.

**NOTICE OF BUDGET HEARING**

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**Drainage District #1**

Finney County

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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 | 15,040 | 2.715 | 41,259 | 2.584 | 800,140 | 116,867 | 2.378 |
| Debt Service | | | | | | | |
| | | | | | | | |
| Totals | 15,040 | 2.715 | 41,259 | 2.584 | 800,140 | 116,867 | 2.378 |
| | | | | | | *Revenue Neutral Rate*** | 2.378 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 15,040 | | 41,259 | | 800,140 | | |
| Total Tax Levied | 116,842 | | 116,829 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 43,047,788 | | 45,341,463 | | 49,154,088 | | |

Outstanding Indebtedness

| Jan 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

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

Trista Joyce

Treasurer

Published in Garden City Telegram July 24, 2025

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