# CERTIFICATE

To the Clerk of Finney, State of Kansas
We, the undersigned, officers of
**Drainabe 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

| Table of Contents: | | Page No. | 2024 Adopted Budget: Budget Authority for Expenditures | 2024 Adopted Budget: Amount of 2023 Ad Valorem Tax | 2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation MVT, RVT,16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 24-512 | 5 | 606,072 | 85,620 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 606,072 | 85,620 | |
| Budget Hearing Notice | | 6 | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | 6 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2023 Total Assessed Valuation |

Revenue Neutral Rate: 1.518

Assisted by:
Trista Joyce

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

Email:
tjoyce@finneycounty.org

Attest: 6 September 2023

County Clerk

Governing Body

**CPA Summary**

Drainabe District # 2
Finney

2024

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

| 2023 Budgeted Funds | Tax Levy Amount in 2023 Budget | Allocation for Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 86,543 | 9,558 | 135 | 29 | 941 | 40 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 86,543 | 9,558 | 135 | 29 | 941 | 40 |

County Treas Motor Vehicle Estimate 9,558

County Treas Recreational Vehicle Estimate 135

County Treas 16/20M Vehicle Estimate 29

County Treas Commercial Vehicle Tax Estimate 941

County Treas Watercraft Tax Estimate 40

MVT Factor 0.11044

RVT Factor 0.00156

16/20M Factor 0.00034

Comm Veh Factor 0.01087

Watercraft Factor 0.00046

2024

Drainabe District # 2
Finney

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | 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 2023 and/or 2024 from a non-budgeted fund.

Drainabe District # 2
Finney

2024

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
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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.

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 454,682 | 527,186 | 510,269 |
| Receipts: | | | |
| Ad Valorem Tax | 83,525 | 86,543 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,909 | | |
| Motor Vehicle Tax | 11,284 | 9,725 | 9,558 |
| Recreational Vehicle Tax | 162 | 127 | 135 |
| 16/20M Vehicle Tax | 35 | 25 | 29 |
| Commercial Vehicle Tax | 1,091 | 827 | 941 |
| Watercraft Tax | | 34 | 40 |
| LAVTR | | | 0 |
| Rental Excise Tax | 788 | 600 | 594 |
| In Lieu of Tax | 1,058 | 1,022 | 1,941 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **100,851** | **98,903** | **13,238** |
| **Resources Available:** | **555,533** | **626,089** | **523,507** |
| Expenditures: | | | |
| Employee Benefits | 0 | 425 | 500 |
| Fees - Directors | 1,616 | 1,620 | 1,700 |
| Salary - Sec/Treas | 924 | 925 | 1,000 |
| Publication - Advertising/Legal | 72 | 350 | 200 |
| Other Contractual | 23,725 | 100,000 | 590,172 |
| Insurance | 2,010 | 2,500 | 2,500 |
| Fees - Legal | 0 | 10,000 | 10,000 |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **28,347** | **115,820** | **606,072** |
| Unencumbered Cash Balance Dec 31 | 527,186 | 510,269 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 385,209 | 541,600 | 606,072 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 606,072 |
| | | Tax Required | 82,565 |
| | Delinquent Comp Rate: | 3.7% | 3,055 |
| | | Amount of 2023 Ad Valorem Tax | 85,620 |

**CPA Summary**

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Drainabe District # 2**
Finney
will meet on September 5, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 28,347 | 1.886 | 115,820 | 1.687 | 606,072 | 85,620 | 1.518 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 28,347 | 1.886 | 115,820 | 1.687 | 606,072 | 85,620 | 1.518 |
| | | | | | | *Revenue Neutral Rate*** | *1.518* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 28,347 | | 115,820 | | 606,072 | | |
| Total Tax Levied | 87,157 | | 86,543 | | xxxxxxxxxxxxx | | |
| Assessed Valuation | 62,867,568 | | 70,292,973 | | 56,395,917 | | |

| Outstanding Indebtedness, Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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

## Roll Call Vote

A Roll Call Vote of the Drainage District #2 To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 5, 2023 at 3:00 PM.
Resolution No. 2023-1

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Tina Burgardt | | X | |
| Mark Rude | | | X |
| Dru Saddler | | X | |
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| **TOTAL** | | | |

Certified:

**Garden City Telegram**
AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION : #1294890

STATE OF KANSAS
SS.
COUNTY OF FINNEY

I, Dawn Schnepf, as publisher/agent of

**Garden City Telegram**

of Finney County, State of Kansas, states that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the attached notice was published in said newspapers on the following date(s):

7/20/2023

Dawn R. Schnepf

Agent Signature

Subscribed and sworn to before me this

20th day of July, A.D., 2023.

Notary Public.

Advertising Fee: $83.10

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
8.22.2024

**See Page 2 for a copy of the Notice.**

Published in the Garden City Telegram on July 20, 2023

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Drainage District # 2**
**Finney**
will meet on September 5, 2023 at 3:00 PM at Finney County Administrative Center for the purpose of hearing and nswering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied and the Revenue Neutral Rate Detailed budget information is available at Finney County Treasurer's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2022 | | Current Year Estimate for 202 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 28,347 | 1.886 | 115,820 | 1.687 | 615,250 | 95,137 | 1.687 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 28,347 | 1.886 | 115,820 | 1.687 | 615,250 | 95,137 | 1.687 |
| | | | | | | *Revenue Neutral Rate** | *1.518* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 28,347 | | 115,820 | | 615,250 | | |
| Total Tax Levied | 87,157 | | 86,543 | | xxxxxxxxxxxx | | |
| Accessed Valuation | 62,867,568 | | 70,292,973 | | 56,395,917 | | |

Outstanding Indebtedness.

| Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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