2023

CERTIFICATE

To the Clerk of Logan , State of Kansas
We, the undersigned, officers of
Winona
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 expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	203,218	69,331	48.143
Debt Service	10-113	7	5,894		
Library	12-1220	7			
Employee Benefits		8	23,000	9,761	6.891
		8			
Special Highway		9	12,643		
Water Utility		9	192,494		
Special Machinery		10	15,009		
Sewer Bond Reserve		10	3,200		
Gas Utility		11	312,099		
Sewer Utility		11	113,954		
Capital Improvements		12	25,000		
Utility Depreciation Reserve		12	53,135		
Coronavirus Loc Fis Rec Fund		13	24,264		
Totals		xxxxxxx	983,910	79,092	55.834
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,405,126
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 55.834

Assisted by:
WCC, Inc.

Address:
PO Box 638
Sharon Springs, KS 67758
Email:
wcc@wcc-cpa.com

Attest: July 28, 2022
Crystal Rucker
County Clerk

Governing Body

No assurance provided - See selected notes in CPA Summary

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	71,392	10,895	130	442	0	0
Debt Service						
Library						
Employee Benefits	7,700	1,175	14	48	0	0
TOTAL	79,092	12,070	144	490	0	0

County Treas Motor Vehicle Estimate: 12,070
County Treas Recreational Vehicle Estimate: 144
County Treas 16/20M Vehicle Estimate: 490
County Treas Commercial Vehicle Tax Estimate: 0
County Treas Watercraft Tax Estimate: 0

Motor Vehicle Factor: 0.15261
Recreational Vehicle Factor: 0.00182
16/20M Vehicle Factor: 0.00620
Commercial Vehicle Factor: 0.00000
Watercraft Factor: 0.00000

Winona

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Gas Utility	General	30,000	20,000	20,000	12-825d
Gas Utility	Utility Depreciaiton Reserv	5,000	5,000	5,000	12-825d
Sewer	Sewer Bond Reserve	400	400	400	12-825d
Gas Utility	Special Machinery		10,000	5,000	12-825d
	Totals	35,400	35,400	30,400	
	Adjustments*				
	Adjusted Totals	35,400	35,400	30,400	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Winona

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016 BI	9/9/2016	6/28/2052	2.25	787,000	604,470	6/28	6/28	13,601	13,790	13,290	14,100
Total G.O. Bonds					**604,470**			**13,601**	**13,790**	**13,290**	**14,100**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**604,470**			**13,601**	**13,790**	**13,290**	**14,100**

Winona

2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
Tractor	8/1/2021	60	2.80	61,487	61,487	13,363	13,363
Totals					**61,487**	**13,363**	**13,363**

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

CPA Summary
City Of Winona

Selected Notes

Basis of Accounting

The column, prior years actual for 2021 has been prepared on the basis of financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Disclosures

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the basis of financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.

Nature of the Projection

This financial projection, in columns 2 and 3 Current Year Estimation for 2022 and Projected Budget for year of 2023 presents to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection periods if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgement as of June 23, 2022, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Summary of Significant Assumptions

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3 are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains as projected between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

Winona

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,981	46,769	45,316
Receipts:			
Ad Valorem Tax	68,402	71,392	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,391		
Motor Vehicle Tax	10,470	10,338	10,895
Recreational Vehicle Tax	86	81	130
16/20M Vehicle Tax	751	517	442
Commercial Vehicle Tax	548		0
Watercraft Tax			0
Gross Earning (Intangible) Tax	531	719	1,604
LAVTR			0
City and County Revenue Sharing			0
County Reimbursments	1,139	3,000	5,000
Cemetery	925	1,500	3,000
Local Sales Tax	18,448	22,000	25,000
Franchise Tax	8,602	12,000	15,000
Licenses	400	500	1,000
Redemption Tax	1,919	2,000	2,500
Transfer from Gas	30,000	20,000	20,000
Wellness Center Membership	2,275	3,000	4,000
Grant Income	31,436		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	13,818		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**191,141**	**147,047**	**88,571**
Resources Available:	**194,122**	**193,816**	**133,887**

Winona

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	194,122	193,816	133,887
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
General Administration:			
Personal Services	38,644	40,000	50,000
Contractual Services			
Office Expenses & Supplies	4,025	5,000	5,000
Utilities	7,909	9,000	11,000
Equipment & Building Maintenance	3,827	7,500	12,000
Insurance	16,982	20,000	20,000
Professional Services	5,134	12,000	13,000
Capital Outlay	50,058	30,000	55,218
Street Department:			
Personal Services	2,392	5,000	10,000
Repairs & Supplies	3,914	5,500	7,500
Gas & Oil	775	1,000	2,500
Street Lighting	5,500	6,000	7,500
Fire Department			
Equipment Repair	551	1,000	1,500
Capital Outlay			
Cemetery:			
Contractual Services	3,240	4,000	5,000
Repairs	1,385	1,000	1,000
Materials & Supplies			
Transfer to Special Machinery			
Transfer to Capital Improvement			
Noxious Weed Dept	563	1,500	2,000
Cash Forward (2023 column)			
Miscellaneous	2,454		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**147,353**	**148,500**	**203,218**
Unencumbered Cash Balance Dec 31	46,769	45,316	xxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	182,024	188,003	203,218
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,218
		Tax Required	69,331
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	69,331

No Assurance Provided - See Selected Notes in the CPA Summary

Winona

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,894	5,894	5,894
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**5,894**	**5,894**	**5,894**
Expenditures			
Debit Service			5,894
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**5,894**
Unencumbered Cash Balance Dec 31	5,894	5,894	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	5,894	5,894	5,894
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,894
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

No Assurance Provided - See Selected Notes in the CPA Summary

Winona

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,337	14,810	12,002
Receipts:			
Ad Valorem Tax	7,445	7,700	xxxxxxxxxxxxxxxxxx
Delinquent Tax	208		
Motor Vehicle Tax	1,572	1,125	1,175
Recreational Vehicle Tax	13	9	14
16/20M Vehicle Tax	114	58	48
Commercial Vehicle Tax	82		0
Watercraft Tax			0
Redemption Tax	291	400	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**9,725**	**9,292**	**1,237**
Resources Available:	25,062	24,102	13,239
Expenditures:			
Employee Benefits			
Social Security	7,434	9,000	13,000
Unemployment	97	100	1,000
Workmans Comp	2,721	3,000	4,000
Insurance			5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,252**	**12,100**	**23,000**
Unencumbered Cash Balance Dec 31	14,810	12,002	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	26,414	22,839	23,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,000
		Tax Required	9,761
	Delinquent Comp Rate	0.0%	0
		Amount of 2022 Ad Valorem Tax	9,761

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

No Assurance Provided - See Selected Notes in the CPA Summary

Winona

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,402	8,373	8,223
Receipts:			
State of Kansas Gas Tax	4,558	4,350	4,420
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,558**	**4,350**	**4,420**
Resources Available:	**11,960**	**12,723**	**12,643**
Expenditures:			
Special Street & Hwy			
Personal Services	742	1,500	5,000
Oil, Diesel & Fuel	434	500	1,143
Repairs & Supplies	2,411	2,500	6,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,587**	**4,500**	**12,643**
Unencumbered Cash Balance Dec 31	8,373	8,223	0
2021/2022/2023 Budget Authority Amount:	8,091	11,602	12,643

Adopted Budget

Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	137,319	132,894	126,994
Receipts:			
Water Sales	51,352	55,000	60,000
Water Deposit	200	300	500
Water Dock	2,295	3,000	3,500
Penalites	549	1,000	1,500
Credits			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,396**	**59,300**	**65,500**
Resources Available:	**191,715**	**192,194**	**192,494**
Expenditures:			
Personal Services	27,630	30,000	40,000
Utilities	9,948	10,000	15,000
Chemicals	1,460	2,000	3,000
Fuel	1,738	2,000	5,000
Contractual Services	8,182	10,000	20,000
Repairs	7,593	10,000	20,000
Capital Outlay			86,494
Taxes	1,159	1,200	3,000
Transfer to Water & Sewer Reserve			
Cash Forward (2023 column)			
Miscellaneous	1,111		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,821**	**65,200**	**192,494**
Unencumbered Cash Balance Dec 31	132,894	126,994	0
2021/2022/2023 Budget Authority Amount:	181,506	197,619	192,494

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Machinery**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	949	949	10,009
Receipts:			
Transfer from Utility Fund		10,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**10,000**	**5,000**
Resources Available:	**949**	**10,949**	**15,009**
Expenditures:			
Equipment Repairs		940	5,000
Capital Outlay			10,009
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**940**	**15,009**
Unencumbered Cash Balance Dec 31	949	10,009	0
2021/2022/2023 Budget Authority Amount:	12,653	10,949	15,009

Adopted Budget

Sewer Bond Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,000	2,400	2,800
Receipts:			
Transfer	400	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**400**	**400**	**400**
Resources Available:	**2,400**	**2,800**	**3,200**
Expenditures:			
Debt Services			3,200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,200**
Unencumbered Cash Balance Dec 31	2,400	2,800	0
2021/2022/2023 Budget Authority Amount:	2,400	2,800	3,200

No Assurance Provided - See Selected Notes in the CPA Summary

Winona

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	158,915	162,049	164,749
Receipts:			
Gas Sales	113,210	125,000	145,000
Deposit /Hook up Fees	375	500	750
Penalites	526	800	1,000
Now Acct Interest	279	400	600
Credit			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**114,390**	**126,700**	**147,350**
Resources Available:	**273,305**	**288,749**	**312,099**
Expenditures:			
Personal Services	22,905	25,000	40,000
Gas Repair & Maintenance	48,469	60,000	234,099
Telephone	1,221	1,500	3,000
Gas Sales Tax	2,119	2,500	5,000
Transfer to Utility Depr. Repair	5,000	5,000	5,000
Transfer to General	30,000	20,000	20,000
Transfer to Special Machinery		10,000	5,000
Cash Forward (2023 column)			
Miscellaneous	1,542		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**111,256**	**124,000**	**312,099**
Unencumbered Cash Balance Dec 31	162,049	164,749	0
2021/2022/2023 Budget Authority Amount:	308,350	308,465	312,099

Adopted Budget

Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	85,101	83,110	73,954
Receipts:			
Revenue	41,757	37,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,757**	**37,000**	**40,000**
Resources Available:	**126,858**	**120,110**	**113,954**
Expenditures:			
Personal Services	4,867	5,500	10,000
Chemicals	1,235	2,000	8,000
Repairs	305	1,500	6,500
Debt Services	27,391	27,391	27,391
Transfer to Bond Reserve	400	400	400
Contract Services	9,550	9,365	61,663
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**43,748**	**46,156**	**113,954**
Unencumbered Cash Balance Dec 31	83,110	73,954	0
2021/2022/2023 Budget Authority Amount:	149,652	122,180	113,954

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,000	25,000	25,000
Receipts:			
Transfer from General			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**25,000**	**25,000**	**25,000**
Expenditures:			
Capital Outlay			25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**25,000**
Unencumbered Cash Balance Dec 31	25,000	25,000	0
2021/2022/2023 Budget Authority Amount:	25,000	25,000	25,000

Adopted Budget

Utility Depreciation Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	38,135	43,135	48,135
Receipts:			
Transfer from Gas Utility	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**43,135**	**48,135**	**53,135**
Expenditures:			
Repairs and Maintenance	0	0	20,000
Capital Outlay	0	0	33,135
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**53,135**
Unencumbered Cash Balance Dec 31	43,135	48,135	0
2021/2022/2023 Budget Authority Amount:	43,134	48,135	53,135

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Coronavirus Loc Fis Rec Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		12,132	24,264
Receipts:			
State of Kansas	12,132	12,132	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,132**	**12,132**	**0**
Resources Available:	**12,132**	**24,264**	**24,264**
Expenditures:			
Repairs and Maintenance	0	0	24,264
Capital Outlay	0	0	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**24,264**
Unencumbered Cash Balance Dec 31	12,132	24,264	0
2021/2022/2023 Budget Authority Amount:	0	0	24,264

No Assurance Provided - See Selected Notes in the CPA Summary

2023

NOTICE OF BUDGET HEARING

The governing body of

Winona

will meet on August 3, 2022 at 7:00PM at City Hall 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.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	147,353	53.522	148,500	53.577	203,218	69,331	48.943
Debt Service					5,894		
Library							
Employee Benefits	10,252	5.823	12,100	5.779	23,000	9,761	6.891
Special Highway	3,587		4,500		12,643		
Water Utility	58,821		65,200		192,494		
Special Machinery			940		15,009		
Sewer Bond Reserve					3,200		
Gas Utility	111,256		124,000		312,099		
Sewer Utility	43,748		46,156		113,954		
Capital Improvements					25,000		
Utility Depreciation Reserve					53,135		
Coronavirus Loc Fis Rec Fund					24,264		
Totals	375,017	59.345	401,396	59.356	983,910	79,092	55.834
						*Revenue Neutral Rate***	*55.834*
Less: Transfers	35,400		30,400		30,400		
Net Expenditure	339,617		370,996		953,510		
Total Tax Levied	79,091		79,092		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,332,740		1,332,508		1,416,559		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	684,662	617,957	604,470
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	61,487
Total	684,662	617,957	665,957

*Tax rates are expressed in mills

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

Official Title: Mayor

(First published in The Oakley Graphic on July 20, 2022.)

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Winona, HEREBY NOTIFIES THE Logan COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

☑ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022

WITNESS my hand and official seal on July, 2022.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.