CERTIFICATE

2024

To the Clerk of Logan County, State of Kansas
We, the undersigned, officers of
Winona Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the 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	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	26,500	3,896	.472
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	169,800	120,538	17.661
Special Road	80-1413	7	36,000	35,533	5.206
		7			
Special Machinery		6			
Totals		xxxxxx	232,300	159,967	23.339
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					6,824,942
Rate Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate 23.680

Assisted by:
Roger D Kough

Address:
190 W 6th St
Colby, KS 67701
Email:
rkough@st-tel.net

Attest: 2023

County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Input Sheet for Township Budget Workbook

Enter township name followed by "Township":	Winona Township
Enter county name followed by "County":	Logan County
Enter year being budgeted (YYYY):	**2024**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2023 Budget, Certificate Page:
If amended, then use the amended figures.

Fund name for all funds with a tax levy:	Statute	2023 *Expenditures*	2022 Ad Valorem Tax
General	79-1962	34,950	
Debt Service	10-113		
Library	12-1220		
Road	68-518c	177,800	139,108
Special Road	80-1413	41,000	20,924
Total Ad Valorem Tax for 2023 Budgeted Year			160,032

Other Fund Names:

Total Expenditures for 2023	253,750

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2023 Budget, Budget Summary Page:

	2021 Tax Rate (2022 Column)
General	0.867
Debt Service	
Library	
Road	20.427
Special Road	2.066
0	
0	
0	
0	
0	
Total 2021 Tax Levy Rate	23.360

Total Tax Levied (2022 budget column)		161,849
Assessed Valuation (2022 budget column)		6,879,011

Outstanding Indebtedness, January 1:		2021	2022
G.O. Bonds		0	0
No-Fund Warrant		0	0
Lease Purchase Principal		209,810	171,540

Winona Township
Logan County

2024

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information for 2024:	
Total Assessed Valuation for 2023	6,758,043
Gross earnings (intangible) tax estimate for 2024	
Neighborhood Revitalization - 2024	16,586

Revenue Neutral Rate	23.680

Actual Tax Rates for the 2023 Budget:

Fund	Rate
General	
Debt Service	
Library	
Road	22.757
Special Road	3.423
0	
0	
0	
0	
0	
Total	26.180

Final Assessed Valuation from the November 1, 2022 Abstract:	6,112,781

From the County Treasurer's Budget Information - 2024 Budget Year Estimates:	
Motor Vehicle Tax Estimate	2,677
Recreational Vehicle Tax Estimate	140
16\20 M Vehicle Tax	165
Commercial Vehicle Tax Estimate	191
Watercraft Tax Estimate	61
LAVTR	
Special Highway/Gasoline Tax	4,050

Computation of Delinquency

Actual Delinquency for 2021 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	0.2%

****Note**: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2022 Budget Certificate Page	
Funds	2022 Expenditure Amounts Budget Authority
General	7,450
Debt Service	
Library	
Road	150,000
Special Road	30,000
0	
0	
0	
0	
0	
0	
0	

Note: If the 2022 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Winona Township
Logan County

2024

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	139,108	2,327	122	143	166	53
Special Road	20,924	350	18	22	25	8
	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
Total	160,032	2,677	140	165	191	61

County Treas Motor Vehicle Estimate 2,677

County Treas Recreational Vehicle Estimate 140

County Treas 16/20M Vehicle Estimate 165

County Treas Commercial Vehicle Tax Estimate 191

County Treas Watercraft Tax Estimate 61

MVT Factor 0.01673

RVT Factor 0.00087

16/20M Factor 0.00103

Comm Veh Factor 0.00119

Watercraft Factor 0.00038

Winona Township
Logan County

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
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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
20 Kubota MFWD Tractor	10/27/20	84	3.20	120,799	76,688	16,842	16,842
JD 772G Grader	4/15/19	60	4.25	159,000	55,150	29,391	29,391
				Total	**131,838**	**46,233**	**46,233**

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

Winona Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	46,748	46,502	22,611
Receipts:			
Ad Valorem Tax	6,595	0	xxxxxxxxxxxxxx
Delinquent Tax	11		
Motor Vehicle Tax	152	146	0
Recreational Vehicle Tax	4	1	0
16/20 M Vehicle Tax	11	12	0
Commercial Vehicle Tax	9		0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Redemption	25		
Interest on Idle Funds	2,346		
Neighborhood Revitalization Rebate	-11		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,142**	**159**	**0**
Resources Available:	**55,890**	**46,661**	**22,611**
Expenditures:			
Officers Pay	2,550	3,000	3,000
Salaries & Wages	3,737	10,000	11,000
Fuel	3,081	7,550	8,000
Supplies		1,500	2,000
Equipment			
Buildings Maintenance			
Insurance		2,000	2,500
Cash Forward (2024 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous	20		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**9,388**	**24,050**	**26,500**
Unencumbered Cash Balance Dec 31	46,502	22,611	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	7,450	34,950	26,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	26,500
		Tax Required	3,889
	Delinquent Comp Rate:	0.2%	7
		Amount of 2023 Ad Valorem Tax	3,896

CPA Summary

Winona Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	29,231	39,368	39,626
Receipts:			
Ad Valorem Tax	128,475	139,108	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,944	2,893	2,327
Recreational Vehicle Tax	96	27	122
16/20M Vehicle Tax	190	230	143
Commercial Vehicle Tax	148		166
Watercraft Tax			53
Special Highway/Gasoline Tax			4,050
Refund	803		
Redemption	657		
Special C/C	5,471	3,000	3,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-77		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**137,707**	**145,258**	**9,861**
Resources Available:	**166,938**	**184,626**	**49,487**
Expenditures:			
Salaries & Wages	7,209	8,500	10,000
Supplies	1,749	2,000	2,500
Road Maintenance	2,404	3,500	15,800
Repairs	31,086	35,000	40,000
Equipment	63,553	75,000	75,000
Fuel	7,841	8,000	10,000
Insurance	3,779	4,000	4,500
Spraying	8,673	9,000	12,000
Cash Forward (2024 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous	1,276		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**127,570**	**145,000**	**169,800**
Unencumbered Cash Balance Dec 31	39,368	39,626	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	150,000	177,800	169,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,800
		Tax Required	120,313
	Delinquent Comp Rate:	0.2%	225
		Amount of 2023 Ad Valorem Tax	120,538

Special Machinery

K.S.A. 68-141g	**2022 Actual Year**
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

Winona Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	27,735	2,867	110
Receipts:			
Ad Valorem Tax	13,001	20,924	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	454	293	350
Recreational Vehicle Tax	22	3	18
16/20 M Vehicle Tax	43	23	22
Commercial Vehicle Tax	35		25
Watercraft Tax			8
Redemption	152		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-8		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,699**	**21,243**	**423**
Resources Available:	**41,434**	**24,110**	**533**
Expenditures:			
Salaries & Wages	5,824	4,500	6,000
Road Maintenance	29,731	16,500	25,000
Fuel	3,012	3,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**38,567**	**24,000**	**36,000**
Unencumbered Cash Balance Dec 31	2,867	110	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	30,000	41,000	36,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	36,000
		Tax Required	35,467
	Delinquent Comp Rate:	0.2%	66
		Amount of 2023 Ad Valorem Tax	35,533

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Winona Township 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Special Road			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 6,758,043

Valuation Factor: 6,758.043

Neighborhood Revitalization Subj to Rebate: 16,586

Neighborhood Revitalization factor: 16.586

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
Winona Township
Logan County
will meet on September 11, 2023 at 8:00 AM at Winona Fire House 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 Logan County Clerk'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 2023		Proposed Budget 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	9,388	0.867	24,050		26,500	3,896	0.576
Debt Service							
Library							
Road	127,570	20.427	145,000	22.757	169,800	120,538	17.836
Special Road	38,567	2.066	24,000	3.423	36,000	35,533	5.258
Special Machinery							
Totals	175,525	23.360	193,050	26.180	232,300	159,967	23.670
						*Revenue Neutral Rate***	*23.680*
Less: Transfers	0		0		0		
Net Expenditure	175,525		193,050		232,300		
Total Tax Levied	161,849		160,032		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	6,879,011		6,112,781		6,758,043		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	209,810		171,540		131,838		
Total	209,810		171,540		131,838		

*Tax rates are expressed in mills.

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

Scott Schertz
Treasurer

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Winona Township
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Logan County

Revenue Neutral Rate*	23.680	Proposed Tax Rate	23.670

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Proof of Publication

State of Kansas,
County of Logan, ss:

_____

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE OAKLEY GRAPHIC.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LOGAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LOGAN County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 23rd day of Aug, 20 23
2nd Publication was made on the____ day of _____, 20 ___
3rd Publication was made on the ____ day of _____, 20 ___
4th Publication was made on the ____ day of _____, 20 ___
5th Publication was made on the ____ day of _____, 20 ___
6th Publication was made on the ____ day of _____, 20 ___

Publication fee	$ 74.25
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 74.25

Keri Thompson
(Signed)

Witness my hand this 28th day of August, 20 23

SUBSCRIBED and SWORN to before me this 28th day of August, 20 23.

Anita, Gabel,
(Notary Public)

My commission expires January 16, 2024

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2024

NOTICE OF BUDGET HEARING

The governing body of
Winona Township
Logan County

will meet on September 11, 2023 at 8:00 AM at Winona Fire House 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 Logan County Clerk'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 2023		Proposed Budget 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	9,388	0.867	24,050		26,500	3,896	0.576
Debt Service							
Library							
Road	127,570	20.427	145,000	22.757	169,800	120,538	17.836
Special Road	38,567	2.066	24,000	3.423	36,000	35,533	5.258
Special Machinery					232,300	159,967	23.670
Totals	175,525	23.360	193,050	26.180		*Revenue Neutral Rate***	*23.680*
Less: Transfers	0		0		0		
Net Expenditure	175,525		193,050		232,300		
Total Tax Levied	161,849		160,032		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	6,879,011		6,112,781		6,758,043		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	209,810		171,540		131,838		
Total	209,810		171,540		131,838		

*Tax rates are expressed in mills.

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

Scott Schertz
Treasurer

(First published in The Oakley Graphic on August 23, 2023.)