State of Kansas
City 2023

CERTIFICATE

To the Clerk of Rooks, County, State of Kansas
We, the undersigned, officers of
Woodston
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	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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	76,800	29,757	
Special Highway		7	19,438		
Water Debt		7	47,115		
Sewer Debt		8	28,512		
Water Utility		8	107,557		
Sewer Utility		9			
Non-Budgeted Funds-A		10			
Totals		xxxxxx	**279,422**	**29,757**	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice		12			
Neighborhood Revitalization		13			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 92.639

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	29,099	3,535	65	184	658	9
TOTAL	**29,099**	**3,535**	**65**	**184**	**658**	**9**

County Treas Motor Vehicle Estimate 3,535
County Treas Recreational Vehicle Estimate 65
County Treas 16/20M Vehicle Estimate 184
County Treas Commercial Vehicle Tax Estimate 658
County Treas Watercraft Tax Estimate 9

Motor Vehicle Factor 0.12148
Recreational Vehicle Factor 0.00223
16/20M Vehicle Factor 0.00632
Commercial Vehicle Factor 0.02261
Watercraft Factor 0.00031

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
Water Utility Fund	General Fund	13,000	40,000	40,000	KSA 12-825d
Water Utility Fund	Water Debt	18,600	18,600	18,600	KSA 12-825d
Water Utility Fund	Water Maintenance Reserve	2,100	2,100	2,100	KSA 12-825d
Sewer Utilitiy Fund	Water Maintenance Reserve	8,400	8,400	8,400	KSA 12-825d
Sewer Utilitiy Fund	Sewer Reserve	2,100	2,100	2,100	KSA 12-825d
	Totals	**44,200**	**71,200**	**71,200**	
	Adjustments*				
	Adjusted Totals	**44,200**	**71,200**	**71,200**	

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

State of Kansas
City

Woodston

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:											
GO Bond 2011A	9/2/2011	9/2/2051	3.25	342,000	292,416	9/2	9/2	9,504	5,896	9,312	6,088
GO Bond 2011B	9/2/2011	9/2/2051	3.25	25,000	21,458	9/2	9/2	724	424	710	438
Total G.O. Bonds					**313,874**			**10,228**	**6,320**	**10,022**	**6,526**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Revolving Loan	9/21/2012	3/1/2034	2.29	118,962	81,967	3/1 & 9/1	3/1 & 9/1	1,783	5,543	1,655	5,671
Total Other					**81,967**			**1,783**	**5,543**	**1,655**	**5,671**
Total Indebtedness					**395,841**			**12,011**	**11,863**	**11,677**	**12,197**

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
None							
Totals					**0**	**0**	**0**

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

Woodston 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	1,624	2,019	0
Receipts:			
Ad Valorem Tax	21,636	26,480	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	2,924	3,535
Recreational Vehicle Tax	0	18	65
16/20M Vehicle Tax	0	32	184
Commercial Vehicle Tax	0	466	658
Watercraft Tax	0	8	9
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Reimbursements	2,993	0	0
Franchise Fees	6,186	5,200	5,200
Transfer In from Water Fund	13,000	40,000	39,000
Neighborhood Revitalization Rebate	0	-1,747	-1,608
Miscellaneous	2,222	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,037**	**73,381**	**47,043**
Resources Available:	**47,661**	**75,400**	**47,043**
Resources Available:	47,661	75,400	47,043
Personal Services	14,601	16,000	16,000
Commodities	5,841	20,000	20,000
Contractual Services	25,200	39,400	40,800
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,642**	**75,400**	**76,800**
Unencumbered Cash Balance Dec 31	2,019	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	70,302	76,000	76,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	76,800
		Tax Required	29,757
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	29,757

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	9,616	12,818	15,848
Receipts:			
State of Kansas Gas Tax	3,702	3,530	3,590
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,702**	**3,530**	**3,590**
Resources Available:	**13,318**	**16,348**	**19,438**
Expenditures:			
Commodities	500	500	19,438
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**500**	**500**	**19,438**
Unencumbered Cash Balance Dec 31	12,818	15,848	0
2021/2022/2023 Budget Authority Amount:	6,038	15,776	19,438

Adopted Budget

Water Debt	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,410	26,463	28,515
Receipts:			
Transfer In Water Fund	18,600	18,600	18,600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,600**	**18,600**	**18,600**
Resources Available:	**43,010**	**45,063**	**47,115**
Expenditures:			
Debt Payment - 2011 Bond A and Bond B	16,547	16,548	16,548
Cash Forward (2023 column)	0	0	30,567
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,547**	**16,548**	**47,115**
Unencumbered Cash Balance Dec 31	26,463	28,515	0
2021/2022/2023 Budget Authority Amount:	40,132	44,063	47,115

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Debt**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,964	19,038	20,112
Receipts:			
Tranfer in Water Fund	8,400	8,400	8,400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,400**	**8,400**	**8,400**
Resources Available:	**26,364**	**27,438**	**28,512**
Expenditures:			
Debt Payment - KDHE Revolving Loan	7,326	7,326	7,326
Cash Forward (2023 column)	0	0	21,186
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,326**	**7,326**	**28,512**
Unencumbered Cash Balance Dec 31	19,038	20,112	0
2021/2022/2023 Budget Authority Amount:	25,084	25,938	28,512

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,643	46,500	26,557
Receipts:			
Charge to Customers	79,097	81,000	81,000
Interest	89	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,186**	**81,000**	**81,000**
Resources Available:	**114,829**	**127,500**	**107,557**
Expenditures:			
Personal Services	14,089	13,000	17,000
Commodities	2,366	5,000	7,614
Contractual Services	18,174	22,243	23,243
Transfer to General Fund	13,000	40,000	39,000
Transfer to Water Debt Fund	18,600	18,600	18,600
Transfer to Water Maintenance Reserve	2,100	2,100	2,100
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**68,329**	**100,943**	**107,557**
Unencumbered Cash Balance Dec 31	46,500	26,557	0
2021/2022/2023 Budget Authority Amount:	118,283	102,943	107,557

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,930	8,112	5,122
Receipts:			
Charge to Customers	15,601	17,000	17,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,601**	**17,000**	**17,000**
Resources Available:	**23,531**	**25,112**	**22,122**
Expenditures:			
Personal Services	4,919	4,500	6,200
Commodities	0	200	0
Contractual Services	0	4,790	5,422
Transfer to Sewer Debt Service Fund	8,400	8,400	8,400
Transfer to Sewer Reserve Fund	2,100	2,100	2,100
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,419**	**19,990**	**22,122**
Unencumbered Cash Balance Dec 31	8,112	5,122	0
2021/2022/2023 Budget Authority Amount:	23,040	21,990	22,122

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bond Reserve Fund		**Water Maintenance Reserve**		**Sewer Reserve**		**ARPA Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,712	Cash Balance Jan 1	7,891	Cash Balance Jan 1	13,650	Cash Balance Jan 1	0	Cash Balance Jan 1		34,253
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	262	Transfer in from Sewer	2,100	Transfer in from Sewer	2,100	Federal Grant	9,843			
Total Receipts	262	Total Receipts	2100	Total Receipts	2100	Total Receipts	9843	Total Receipts	0	14,305
Resources Available:	12,974	Resources Available:	9,991	Resources Available:	15,750	Resources Available:	9,843	Resources Available:	0	48,558
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	2,095							
Total Expenditures	0	Total Expenditures	2,095	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,095
Cash Balance Dec 31	12,974	Cash Balance Dec 31	7,896	Cash Balance Dec 31	15,750	Cash Balance Dec 31	9,843	Cash Balance Dec 31	0	**46,463** **
										46,463 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Woodston

will meet on September 12, 2022 at 7 PM at 512 Main, Woodston, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at 512 Main, Woodston, KS 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	45,642	66.660	75,400	89.655	76,800	29,757	94.732
Special Highway	500		500		19,438		
Water Debt	16,547		16,548		47,115		
Sewer Debt	7,326		7,326		28,512		
Water Utility	68,329		100,943		107,557		
Sewer Utility	15,419		19,990		22,122		
Non-Budgeted Funds-A	2,095						
Totals	**155,858**	**66.660**	**220,707**	**89.655**	**301,544**	**29,757**	**94.732**
						Revenue Neutral Rate	***92.639***
Less: Transfers	44,200		71,200		71,200		
Net Expenditure	111,658		149,507		230,344		
Total Tax Levied	20,443		29,099		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	306,677		324,569		314,118		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	325,894	319,994	313,874
Revenue Bonds	0	0	0
Other	89,957	84,661	81,967
Lease Purchase Principal	0	0	0
Total	415,851	404,655	395,841

*Tax rates are expressed in mills

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

Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Woodston

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

Rooks, County

Revenue Neutral Rate*	92.639	Proposed Tax Rate	94.732

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	28,149	89.613	1,608
Debt Service			0
			0
			0
			0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	28,149	89.613	1,608

2022 July 1 Valuation: 314,118

Valuation Factor: 314.118

Neighborhood Revitalization Subj to Rebate: 17,947

Neighborhood Revitalization factor: 17.947

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 262

A RESOLUTION OF THE CITY OF WOODSTON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate for the City of Woodston was calculated as 92.639 mills by the Rooks County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Woodston will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 12, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Woodston, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WOODSTON:

The city of Woodston shall levy a property tax rate exceeding the Revenue Neutral Rate of 92.639 mills.

The resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 12th day of September, 2022 and **SIGNED** by the Mayor.

Mayor, April Yakish

Attested:

City Clerk, Shari Reichard