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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	83,760	30,461	
Special Highway		7	17,292		
Water Debt		7	16,548		
Sewer Debt		8	7,326		
Water Utility		8	128,600		
Sewer Utility		9	22,732		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	276,258	30,461	88.475
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					342,080
RNR Hearing Notice					
Neighborhood Revitalization		12			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	88.475
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
PO Box 1186
Hays, KS 67601

Email:
mromme@adamsbrowncpa.com

Attest: 9/20 2024
Laura Montgomery
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

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 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	30,461	2,971	115	237	278	21
Debt Service						
Library						
TOTAL	30,461	2,971	115	237	278	21

County Treas Motor Vehicle Estimate 2,971
County Treas Recreational Vehicle Estimate 115
County Treas 16/20M Vehicle Estimate 237
County Treas Commercial Vehicle Tax Estimate 278
County Treas Watercraft Tax Estimate 21

Motor Vehicle Factor 0.09753
Recreational Vehicle Factor 0.00378
16/20M Vehicle Factor 0.00778
Commercial Vehicle Factor 0.00913
Watercraft Factor 0.00069

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Utility Fund	General Fund	15,000	32,000	32,000	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
Water Utility Fund	Debt Service Sewer	8,400	8,400	8,400	KSA 12-825d
Sewer Utility Fund	Sewer Reserve	2,100	2,100	2,100	KSA 12-825d
	Totals	46,200	63,200	63,200	
	Adjustments*				
	Adjusted Totals	46,200	63,200	63,200	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond 2011A	9/2/2011	9/2/2051	3.25	342,000	280,432	9/23	9/23	9,114	6,261	8,911	6,489
GO Bond 2011B	9/2/2011	9/2/2051	3.25	25,000	20,596	9/23	9/23	695	451	680	468
Total G.O. Bonds					**301,028**			**9,809**	**6,712**	**9,591**	**6,957**
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	68,029	3/1 & 9/1	3/1 & 9/1	1,525	5,801	1,391	5,935
Total Other					**68,029**			**1,525**	**5,801**	**1,391**	**5,935**
Total Indebtedness					**369,057**			**11,334**	**12,513**	**10,982**	**12,892**

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, 2024	Payments Due 2024	Payments Due 2025
None							
Totals					0	0	0

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,493	14,513	13,104
Receipts:			
Ad Valorem Tax	30,584	27,415	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	2,962	2,971
Recreational Vehicle Tax	0	99	115
16/20M Vehicle Tax	0	311	237
Commercial Vehicle Tax	0	422	278
Watercraft Tax	0	5	5
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Reimbursements	1,375	0	0
Franchise Fees	6,855	5,200	5,200
Transfer In from Water Fund	15,000	32,000	32,000
Interest on Idle Funds	1,087	0	0
Neighborhood Revitalization Rebate	0	-823	-611
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,901**	**67,591**	**40,195**
Resources Available:	**74,394**	**82,104**	**53,299**
Resources Available:	74,394	82,104	53,299
Personal Services	16,798	19,000	19,000
Commodities	14,199	20,000	30,800
Contractual Services	28,884	30,000	33,960
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,881**	**69,000**	**83,760**
Unencumbered Cash Balance Dec 31	14,513	13,104	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	76,800	80,014	83,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,760
		Tax Required	30,461
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	30,461

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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,798	10,312	13,802
Receipts:			
State of Kansas Gas Tax	2,514	3,490	3,490
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,514**	**3,490**	**3,490**
Resources Available:	**10,312**	**13,802**	**17,292**
Expenditures:			
Capital Outlay	0	0	17,292
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**17,292**
Unencumbered Cash Balance Dec 31	10,312	13,802	0
2023/2024/2025 Budget Authority Amount:	19,438	14,808	17,292

Adopted Budget **Water Debt**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,515	30,567	32,619
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:	**47,115**	**49,167**	**51,219**
Expenditures:			
Debt Payment - 2011 Bond A and Bond B	16,548	16,548	16,548
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,548**	**16,548**	**16,548**
Unencumbered Cash Balance Dec 31	30,567	32,619	34,671
2023/2024/2025 Budget Authority Amount:	47,115	49,167	16,548

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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,112	21,186	22,260
Receipts:			
Tranfer in Sewer Fund	8,400	8,400	8,400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,400**	**8,400**	**8,400**
Resources Available:	**28,512**	**29,586**	**30,660**
Expenditures:			
Debt Payment - KDHE Revolving Loan	7,326	7,326	7,326
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,326**	**7,326**	**7,326**
Unencumbered Cash Balance Dec 31	21,186	22,260	23,334
2023/2024/2025 Budget Authority Amount:	28,512	29,586	7,326

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	55,060	64,301	42,601
Receipts:			
Charge to Customers	83,855	86,000	86,000
Interest on Idle Funds	302	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**84,157**	**86,000**	**86,000**
Resources Available:	**139,217**	**150,301**	**128,601**
Expenditures:			
Personal Services	18,257	20,000	20,000
Commodities	1,153	10,000	15,694
Contractual Services	19,806	25,000	40,206
Transfer to General Fund	15,000	32,000	32,000
Transfer to Water Debt Fund	18,600	18,600	18,600
Transfer to Water Maintenance Reserve	2,100	2,100	2,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**74,916**	**107,700**	**128,600**
Unencumbered Cash Balance Dec 31	64,301	42,601	1
2023/2024/2025 Budget Authority Amount:	107,557	122,906	128,600

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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,150	6,032	5,732
Receipts:			
Charge to Customers	14,023	17,000	17,000
Interest on Idle Funds	42	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,065**	**17,000**	**17,000**
Resources Available:	**22,215**	**23,032**	**22,732**
Expenditures:			
Personal Services	4,834	6,200	6,200
Commodities	479	0	600
Contractual Services	370	600	5,432
Transfer to Sewer Debt Service Fund	8,400	8,400	8,400
Transfer to Sewer Reserve Fund	2,100	2,100	2,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,183**	**17,300**	**22,732**
Unencumbered Cash Balance Dec 31	6,032	5,732	0
2023/2024/2025 Budget Authority Amount:	22,122	24,650	22,732

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 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 Cash Balance Jan 1	13,241	Unencumbered Cash Balance Jan 1	9,996	Unencumbered Cash Balance Jan 1	17,850	Unencumbered Cash Balance Jan 1	9,843	Unencumbered Cash Balance Jan 1		Total 50,930
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	273	Transfer in from Sew	2,100	Transfer in from Sewer	2,100	Federal Grant	0			
Total Receipts	273	Total Receipts	2100	Total Receipts	2100	Total Receipts	0	Total Receipts	0	4,473
Resources Available:	13,514	Resources Available:	12,096	Resources Available:	19,950	Resources Available:	9,843	Resources Available:	0	55,403
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Grant Expenditures	181			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	181	Total Expenditures	0	181
Cash Balance Dec 31	13,514	Cash Balance Dec 31	12,096	Cash Balance Dec 31	19,950	Cash Balance Dec 31	9,662	Cash Balance Dec 31	0	**55,222**
										55,222

**Note: These two block figures should agree.

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

NOTICE OF BUDGET HEARING

The governing body of

Woodston

will meet on August 12, 2024 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 and the amount of ad valorem tax.
Detailed budget information is available at 512 Main, Woodston, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	59,881	94.734	69,000	89.584	83,760	30,461	88.473
Special Highway					17,292		
Water Debt	16,548		16,548		16,548		
Sewer Debt	7,326		7,326		7,326		
Water Utility	74,916		107,700		128,600		
Sewer Utility	16,183		17,300		22,732		
Non-Budgeted Funds-A	181						
Totals	175,035	94.734	217,874	89.584	276,258	30,461	88.473
						*Revenue Neutral Rate***	*88.475*
Less: Transfers	46,200		63,200		63,200		
Net Expenditure	128,835		154,674		213,058		
Total Tax Levied	29,757		30,461		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	314,112		340,028		344,296		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	313,874	307,554	301,028
Revenue Bonds	0	0	0
Other	81,967	73,700	68,029
Lease Purchase Principal	0	0	0
Total	395,841	381,254	369,057

*Tax rates are expressed in mills

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

Official Title: City Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	31,063	90.222	611
TOTAL	31,063	90.222	611

2024 July 1 Valuation: 344,296

Valuation Factor: 344.296

Neighborhood Revitalization Subj to Rebate: 6,769

Neighborhood Revitalization factor: 6.769

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.