2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

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 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	202,198	76,212	53.585
Debt Service	10-113	7	5,894		
Library	12-1220	7			
Employee Benefits		8	23,000	8,582	6.034
		8			
Special Highway		9	13,347		
Water Utility		9	210,577		
Special Machinery		10	17,079		
Sewer Bond Reserve		10	3,600		
Gas Utility		11	281,469		
Sewer Utility		11	119,956		
Capital Improvements		12	25,000		
Utility Depreciation Reserve		12	58,135		
Non-Budgeted Funds-A		13			
Totals		xxxxxxx	960,255	84,794	59.619
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			1,422,273
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 55.052

Assisted by:
Wcc, Inc

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

Attest: Sept. 13, 2023
Crystal Rucker
County Clerk

Governing Body

No assurance provided - See selected notes in CPA Summary

Winona

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	69,331	10,904	208	430	553	73
Debt Service						
Library						
Employee Benefits	9,761	1,535	29	60	78	10
TOTAL	79,092	12,439	237	490	631	83

County Treas Motor Vehicle Estimate 12,439
County Treas Recreational Vehicle Estimate 237
County Treas 16/20M Vehicle Estimate 490
County Treas Commercial Vehicle Tax Estimate 631
County Treas Watercraft Tax Estimate 83

Motor Vehicle Factor 0.15727
Recreational Vehicle Factor 0.00300
16/20M Vehicle Factor 0.00620
Commercial Vehicle Factor 0.00798
Watercraft Factor 0.00105

Winona 2024

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
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	5,000	12-825d
	Totals	45,400	30,400	30,400	
	Adjustments*				
	Adjusted Totals	45,400	30,400	30,400	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Winona

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 216 BI	9/9/2016	6/28/2052	2.25	787,000	590,680	6/28	6/28	13,290	14,100	12,973	14,418
Total G.O. Bonds					**590,680**			**13,290**	**14,100**	**12,973**	**14,418**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**590,680**			**13,290**	**14,100**	**12,973**	**14,418**

Winona

2024

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, 2023	Payments Due 2023	Payments Due 2024
Tractor	8/1/2021	60	2.80	61,487	49,846	13,363	13,363
Totals					**49,846**	**13,363**	**13,363**

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

Winona 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 Jan 1	31,062	52,610	47,862
Receipts:			
Ad Valorem Tax	70,216	69,331	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,229		
Motor Vehicle Tax	11,914	10,895	10,904
Recreational Vehicle Tax	221	180	208
16/20M Vehicle Tax	456	442	430
Commercial Vehicle Tax	597		553
Watercraft Tax			73
Gross Earning (Intangible) Tax	829	1,604	1,456
LAVTR			0
City and County Revenue Sharing			0
Neighborhood Revitalization	15		
County Reimbursments	1,062	3,000	5,000
Cemetery	500	1,000	2,000
Local Sales Tax	23,669	19,000	15,000
Franchise Tax	8,268	12,000	15,000
Licenses	225	500	1,000
Redemption Tax	625	2,000	2,500
Transfer from Gas	30,000	20,000	20,000
Wellness Center Membership	2,080	3,000	4,000
Grant Income	1,838		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	6,805		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**160,549**	**142,952**	**78,124**
Resources Available:	**191,611**	**195,562**	**125,986**

Winona

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	191,611	195,562	125,986
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	46,383	47,000	56,000
Contractual Services			
Office Expenses & Supplies	4,264	5,000	5,000
Utilities	7,614	8,000	11,000
Equipment & Building Maintenance	6,340	7,000	12,000
Insurance	17,715	20,000	25,000
Professional Services	11,520	13,000	15,000
Capital Outlay	22,982	25,000	47,000
Street Department:			
Personal Services	4,489	5,000	7,500
Repairs & Supplies	1,540	2,000	3,000
Gas & Oil	1,099	2,000	3,000
Street Lighting	5,427	6,000	8,000
Fire Department			
Equipment Repair	1,769	1,500	1,500
Capital Outlay			
Cemetery:			
Contractual Services	3,800	4,000	5,000
Repairs	2,100	1,500	2,000
Materials & Supplies	157	200	198
Transfer to Special Machinery			
Transfer to Capital Improvement			
Noxious Weed Dept	350	500	1,000
Cash Forward (2024 column)			
Miscellaneous	1,452		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**139,001**	**147,700**	**202,198**
Unencumbered Cash Balance Dec 31	52,610	47,862	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	188,003	203,218	202,198
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	202,198
		Tax Required	76,212
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	76,212

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 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
2022/2023/2024 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 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,810	13,814	12,706
Receipts:			
Ad Valorem Tax	7,574	9,761	xxxxxxxxxxxxxxxxx
Delinquent Tax	134		
Motor Vehicle Tax	1,382	1,475	1,535
Recreational Vehicle Tax	28	28	29
16/20M Vehicle Tax	68	58	60
Commercial Vehicle Tax	65	70	78
Watercraft Tax			10
Redemption Tax	87	100	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**9,338**	**11,492**	**1,712**
Resources Available:	24,148	25,306	14,418
Expenditures:			
Employee Benefits			
Social Security	7,360	8,500	13,000
Unemployment	96	100	1,000
Workmans Comp	2,878	3,000	4,000
Insurance		1,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,334**	**12,600**	**23,000**
Unencumbered Cash Balance Dec 31	13,814	12,706	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	22,839	23,000	23,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,000
		Tax Required	8,582
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	8,582

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,373	9,177	8,997
Receipts:			
State of Kansas Gas Tax	4,592	4,420	4,350
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,592**	**4,420**	**4,350**
Resources Available:	**12,965**	**13,597**	**13,347**
Expenditures:			
Special Street & Hwy			
Personal Services	1,622	2,000	5,000
Oil, Diesel & Fuel	26	100	1,847
Repairs & Supplies	2,140	2,500	6,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,788**	**4,600**	**13,347**
Unencumbered Cash Balance Dec 31	9,177	8,997	0
2022/2023/2024 Budget Authority Amount:	11,602	12,643	13,347

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	132,894	147,777	133,577
Receipts:			
Water Sales	65,143	68,000	70,000
Water Deposit	175	300	500
Water Dock	7,134	4,000	5,000
Penalites	543	1,000	1,500
Credits			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,995**	**73,300**	**77,000**
Resources Available:	**205,889**	**221,077**	**210,577**
Expenditures:			
Personal Services	19,256	30,000	40,000
Utilities	10,651	15,000	20,000
Chemicals	2,716	4,000	5,000
Fuel	1,488	2,000	5,000
Contractual Services	8,334	15,000	20,000
Repairs	12,012	20,000	25,000
Capital Outlay			92,577
Taxes	1,458	1,500	3,000
Transfer to Water & Sewer Reserve			
Cash Forward (2024 column)			
Miscellaneous	2,197		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,112**	**87,500**	**210,577**
Unencumbered Cash Balance Dec 31	147,777	133,577	0
2022/2023/2024 Budget Authority Amount:	197,619	192,494	210,577

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Machinery**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	949	7,079	12,079
Receipts:			
Transfer from Utility Fund	10,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,000**	**5,000**	**5,000**
Resources Available:	**10,949**	**12,079**	**17,079**
Expenditures:			
Equipment Repairs	2,930		5,000
Capital Outlay	940		12,079
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,870**	**0**	**17,079**
Unencumbered Cash Balance Dec 31	7,079	12,079	0
2022/2023/2024 Budget Authority Amount:	10,949	15,009	17,079

Adopted Budget

Sewer Bond Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,400	2,800	3,200
Receipts:			
Transfer	400	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**400**	**400**	**400**
Resources Available:	**2,800**	**3,200**	**3,600**
Expenditures:			
Debit Services			3,600
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,600**
Unencumbered Cash Balance Dec 31	2,800	3,200	0
2022/2023/2024 Budget Authority Amount:	2,800	3,200	3,600

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	153,352	116,919	131,719
Receipts:			
Gas Sales	113,734	125,000	145,000
Deposit /Hook up Fees	450	500	750
Penalites	538	800	1,000
Now Acct Interest	1,047	2,000	3,000
Credit			
Miscellaneous	644		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**116,413**	**128,300**	**149,750**
Resources Available:	**269,765**	**245,219**	**281,469**
Expenditures:			
Personal Services	20,416	20,000	40,000
Gas Repair & Maintenance	82,241	60,000	203,469
Telephone	917	1,500	3,000
Gas Sales Tax	1,829	2,000	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	5,000
Cash Forward (2024 column)			
Miscellaneous	2,443		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**152,846**	**113,500**	**281,469**
Unencumbered Cash Balance Dec 31	116,919	131,719	0
2022/2023/2024 Budget Authority Amount:	308,465	312,099	281,469

Adopted Budget

Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	73,745	74,747	76,956
Receipts:			
Revenue	36,872	40,000	43,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,872**	**40,000**	**43,000**
Resources Available:	**110,617**	**114,747**	**119,956**
Expenditures:			
Personal Services	4,459	5,000	10,000
Chemicals	2,789	3,000	8,000
Repairs			
Debt Services	27,391	27,391	27,391
Transfer to Bond Reserve	400	400	400
Contract Services	831	2,000	74,165
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,870**	**37,791**	**119,956**
Unencumbered Cash Balance Dec 31	74,747	76,956	0
2022/2023/2024 Budget Authority Amount:	122,180	113,954	119,956

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**25,000**
Unencumbered Cash Balance Dec 31	25,000	25,000	0
2022/2023/2024 Budget Authority Amount:	25,000	25,000	25,000

Adopted Budget

Utility Depreciation Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,135	48,135	53,135
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:	**48,135**	**53,135**	**58,135**
Expenditures:			
Repairs and Maintenance	0	0	20,000
Capital Outlay	0	0	38,135
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**58,135**
Unencumbered Cash Balance Dec 31	48,135	53,135	0
2022/2023/2024 Budget Authority Amount:	48,135	53,135	58,135

No Assurance Provided - See Selected Notes in the CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Coronavirus Loc Fis Rec F		**0**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,132	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		12,132
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State of Kansas	12,132									
Total Receipts	12,132	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,132
Resources Available:	24,264	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	24,264
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Repairs	779									
Capital Outlay	23,000									
Total Expenditures	23,779	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	23,779
Cash Balance Dec 31	485	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**485** **
										485 **

**Note: These two block figures should agree.

No Assurance Provided - See Selected Notes in the CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Winona

will meet on September 6, 2023 at 7:00 PM at City Hall 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 City Hall 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 for 2022		Current Year Estimate for 2023		Proposed Budget 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	139,001	53.577	147,700	48.943	202,198	76,212	53.478
Debt Service					5,894		
Library							
Employee Benefits	10,334	5.779	12,600	6.891	23,000	8,582	6.022
revenue nutral rate							
Special Highway	3,788		4,600		13,347		
Water Utility	58,112		87,500		210,577		
Special Machinery	3,870				17,079		
Sewer Bond Reserve					3,600		
Gas Utility	152,846		113,500		281,469		
Sewer Utility	35,870		37,791		119,956		
Capital Improvements					25,000		
Utility Depreciation Reserve					58,135		
Non-Budgeted Funds-A	23,779						
Totals	427,600	59.356	403,691	55.834	960,255	84,794	59.500
						*Revenue Neutral Rate***	*55.052*
Less: Transfers	45,400		30,400		30,400		
Net Expenditure	382,200		373,291		929,855		
Total Tax Levied	79,092		79,092		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,332,508		1,405,126		1,425,104		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	617,957	604,470	590,680
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	61,487	49,846
Total	617,957	665,957	640,526

*Tax rates are expressed in mills

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

MAYOR

Official Title: Mayor

(Published in The Oakley Graphic on July 26, 2023.)

Roll Call Vote

A Roll Call Vote of the Citv of Winona To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 6, 2023

Resolution No. 9-6-23

Governing Body Member	Yes	No	No Vote
KYLE	✓		
TRAVIS	✓		
DUSTIN	✓		
GUY	✓		

Resolution No. 9-6-23

A RESOLUTION OF THE CITY OF Winona, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Winona was calculated as 55.052 mills by the Logan County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-6-23 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Winona, 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 Winona:

The City of Winona shall levy a property tax rate exceeding the Revenue Neutral Rate of 55.052 mills.

This 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 6 day of 9-23 (month and year) and SIGNED by the Mayor.

Mayor

Attested: Jim Faehill MAYOR