State of Kansas
City

2022

**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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

| | | | 2022 Adopted Budget | | |
|---|---|---|---|---|---|
| **Table of Contents:** | | Page No. | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | 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 | 188,003 | 71,392 | 53,577 |
| Debt Service | 10-113 | 7 | 5,894 | | |
| Library | 12-1220 | 7 | | | |
| Employee Benefits | | 8 | 22,839 | 7,700 | 5,779 |
| | | 8 | | | |
| Special Highway | | 9 | 11,602 | | |
| Water Utility | | 9 | 197,619 | | |
| Special Machinery | | 10 | 10,949 | | |
| Sewer Bond Reserve | | 10 | 2,800 | | |
| Gas Utility | | 11 | 308,465 | | |
| Sewer Utility | | 11 | 122,180 | | |
| Capital Improvements | | 12 | 25,000 | | |
| Utility Depreciation Reserve | | 12 | 48,135 | | |
| **Totals** | | XXXXXXX | 943,486 | 79,092 | 59,356 |
| | | | | | County Clerk's Use Only |
| Budget Summary | | 13 | | | 1,332,508 |
| Neighborhood Revitalization Rebate | | | | | Nov 1, 2021 Total Assessed Valuation |

Assisted by:
WCC, Inc

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

Attest: August 17, 2021
Crystal Rucker
County Clerk

Councilman
Councilman
Councilman
Governing Body

No assurance provided - See selected notes in CPA Summary

Winona

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

| Budgeted Funds for 2021 | Ad Valorem Levy Tax Year 2020 | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 71,331 | 10,338 | 81 | 537 | 0 | 0 |
| Debt Service | | | | | | |
| Library | | | | | | |
| Employee Benefits | 7,760 | 1,125 | 9 | 58 | 0 | 0 |
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| | | | | | | |
| TOTAL | 79,091 | 11,463 | 90 | 595 | 0 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 11,463 | | | | |
| County Treas Recreational Vehicle Estimate | | 90 | | | |
| County Treas 16/20M Vehicle Estimate | | | 595 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 0 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.14493 | | | | |
| Recreational Vehicle Factor | | 0.00114 | | | |
| 16/20M Vehicle Factor | | | 0.00752 | | |
| Commercial Vehicle Factor | | | | 0.00000 | |
| Watercraft Factor | | | | | 0.00000 |

Winona

2022

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| Gas Utility | General | 15,000 | 20,000 | 20,000 | 12-825d |
| Gas Utility | Utility Depreciation Reserv | 5,000 | 5,000 | 5,000 | 12-825d |
| Sewer Fund | Sewer Bond Reserve | 400 | 400 | 400 | 12-825d |
| Gas Utility | Special Machinery | | 5,000 | 5,000 | 12-825d |
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| | | | | | |
| | **Totals** | 20,400 | 30,400 | 30,400 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 20,400 | 30,400 | 30,400 | |

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Winona

2022

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Series 2016 BI | 9/9/2016 | 6/28/2056 | 2.25 | 787,000 | 617,957 | 6/28 | 6/28 | 13,904 | 13,487 | 13,601 | 13,790 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **617,957** | | | **13,904** | **13,487** | **13,601** | **13,790** |
| Revenue Bonds: | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **617,957** | | | **13,904** | **13,487** | **13,601** | **13,790** |

Winona 2022

## 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 2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| **Totals** | | | | | **0** | **0** | **0** |

***If you are merely 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 2020 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 2021 and Projected Budget for year of 2022 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, 2021, 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 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 35,008 | 2,981 | 34,936 |
| Receipts | | | |
| Ad Valorem Tax | 64,008 | 71,331 | xxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 10,844 | 11,220 | 10,338 |
| Recreational Vehicle Tax | 77 | 106 | 81 |
| 16/20M Vehicle Tax | 351 | 348 | 537 |
| Commercial Vehicle Tax | 592 | | 0 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | 692 | 1,000 | 719 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| County Reimbursments | 1,603 | 3,000 | 5,000 |
| Cemetery | 375 | 1,500 | 3,000 |
| Local Sales Tax | 16,398 | 25,000 | 28,000 |
| Franchise Tax | 7,684 | 10,000 | 10,500 |
| Licenses | 225 | 450 | 1,000 |
| Redemption Tax | 968 | 1,500 | 2,500 |
| Transfer from Gas | 15,000 | 20,000 | 20,000 |
| Sale of Assets | | | |
| Grant Income | 15,000 | 30,000 | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 3,485 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **137,302** | **175,455** | **81,675** |
| **Resources Available:** | **172,310** | **178,436** | **116,611** |

Winona

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| **Resources Available:** | 172,310 | 178,436 | 116,611 |
| 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 | 39,860 | 45,000 | 50,000 |
| Contractual Services | | | |
| Office Expenses & Supplies | 4,254 | 3,500 | 5,000 |
| Utilities | 7,983 | 8,000 | 10,000 |
| Equipment & Building Maintenance | 9,418 | 10,000 | 12,000 |
| Insurance | 13,677 | 15,000 | 15,000 |
| Professional Services | 10,770 | 12,000 | 13,000 |
| Capital Outlay | 44,329 | 20,000 | 43,503 |
| Street Department: | | | |
| Personal Services | 10,928 | 10,000 | 12,000 |
| Repairs & Supplies | 6,804 | 6,500 | 7,500 |
| Gas & Oil | 956 | 1,000 | 2,500 |
| Street Lighting | 5,096 | 5,000 | 7,500 |
| Fire Department | | | |
| Equipment Repair | 1,579 | 1,000 | 1,500 |
| Capital Outlay | | | |
| Cemetery: | | | |
| Contractual Services | 3,500 | 4,000 | 5,000 |
| Repairs | 1,622 | 500 | 1,000 |
| Materials & Supplies | | | |
| Transfer to Special Machinery | | | |
| Transfer to Capital Improvement | | | |
| Noxious Weed Dept | 2,190 | 2,000 | 2,500 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | 6,363 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **169,329** | **143,500** | **188,003** |
| Unencumbered Cash Balance Dec 31 | 2,981 | 34,936 | xxxxxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 184,655 | 182,024 | 188,003 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 188,003 |
| | | Tax Required | 71,392 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 71,392 |

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| 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 | | | |
| | | | |
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| | | | |
| 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 |
| | | | |
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| | | | |
| Cash Basis Reserve (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **5,894** |
| Unencumbered Cash Balance Dec 31 | 5,894 | 5,894 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 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 2021 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| 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: | | | |
| | | | |
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| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 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 2021 Ad Valorem Tax | 0 |

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Employee Benefits** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 14,722 | 15,337 | 13,947 |
| Receipts: | | | |
| Ad Valorem Tax | 9,591 | 7,760 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | 1,664 | 1,681 | 1,125 |
| Recreational Vehicle Tax | 12 | 16 | 9 |
| 16/20M Vehicle Tax | 55 | 53 | 58 |
| Commercial Vehicle Tax | 90 | | 0 |
| Watercraft Tax | | | 0 |
| Redemption Tax | 149 | 200 | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **11,561** | **9,710** | **1,192** |
| **Resources Available:** | 26,283 | 25,047 | 15,139 |
| Expenditures: | | | |
| Employee Benefits | | | |
| Social Security | 8,023 | 8,000 | 12,500 |
| Unemployment | 97 | 100 | 1,000 |
| Workmans Comp | 2,826 | 3,000 | 4,339 |
| Insurance | | | 5,000 |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **10,946** | **11,100** | **22,839** |
| Unencumbered Cash Balance Dec 31 | 15,337 | 13,947 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount | 25,448 | 26,414 | 22,839 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 22,839 |
| | | Tax Required | 7,700 |
| | Delinquent Comp Rate | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 7,700 |

| Adopted Budget 0 | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| 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 | | | |
| | | | |
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| | | | |
| | | | |
| 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: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 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 2021 Ad Valorem Tax | 0 |

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,841 | 7,402 | 7,512 |
| Receipts: | | | |
| State of Kansas Gas Tax | 4,164 | 4,110 | 4,090 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **4,164** | **4,110** | **4,090** |
| **Resources Available:** | **9,005** | **11,512** | **11,602** |
| Expenditures: | | | |
| Special Street & Hwy | | | |
| Personal Services | 649 | 1,500 | 5,000 |
| Oil, Diesel & Fuel | 44 | 500 | 1,102 |
| Repairs & Supplies | 910 | 2,000 | 5,500 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **1,603** | **4,000** | **11,602** |
| Unencumbered Cash Balance Dec 31 | 7,402 | 7,512 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 10,429 | 8,091 | 11,602 |

Adopted Budget

| **Water Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 125,057 | 137,319 | 126,619 |
| Receipts: | | | |
| Water Sales | 55,281 | 60,000 | 65,000 |
| Water Deposit | 225 | 300 | 500 |
| Water Dock | 2,757 | 3,500 | 4,000 |
| Penalites | 612 | 1,000 | 1,500 |
| Credits | 28 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **58,903** | **64,800** | **71,000** |
| **Resources Available:** | **183,960** | **202,119** | **197,619** |
| Expenditures: | | | |
| Personal Services | 17,945 | 20,000 | 30,000 |
| Utilities | 9,842 | 10,000 | 18,000 |
| Chemicals | 2,190 | 2,500 | 6,000 |
| Fuel | 1,052 | 2,000 | 5,000 |
| Contractual Services | 6,669 | 15,000 | 20,000 |
| Repairs | 6,750 | 10,000 | 25,000 |
| Capital Outlay | | 15,000 | 90,619 |
| Taxes | 601 | 1,000 | 3,000 |
| Transfer to Water & Sewer Reserve | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | 1,592 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **46,641** | **75,500** | **197,619** |
| Unencumbered Cash Balance Dec 31 | 137,319 | 126,619 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 182,659 | 181,506 | 197,619 |

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Machinery** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 19,178 | 949 | 5,949 |
| Receipts: | | | |
| Transfer from Utility Fund | | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **0** | **5,000** | **5,000** |
| **Resources Available:** | **19,178** | **5,949** | **10,949** |
| Expenditures: | | | |
| Equipment Repairs | 17,030 | 0 | 10,949 |
| Capital Outlay | 1,199 | 0 | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **18,229** | **0** | **10,949** |
| Unencumbered Cash Balance Dec 31 | 949 | 5,949 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 19,178 | 12,653 | 10,949 |

Adopted Budget

| **Sewer Bond Reserve** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,600 | 2,000 | 2,400 |
| Receipts: | | | |
| Transfer | 400 | 400 | 400 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **400** | **400** | **400** |
| **Resources Available:** | **2,000** | **2,400** | **2,800** |
| Expenditures: | | | |
| Debt Services | | | 2,800 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **2,800** |
| Unencumbered Cash Balance Dec 31 | 2,000 | 2,400 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 2,000 | 2,400 | 2,800 |

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Gas Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 149,049 | 158,915 | 154,465 |
| Receipts: | | | |
| Gas Sales | 115,759 | 130,000 | 150,000 |
| Deposit /Hook up Fees | 525 | 750 | 1,000 |
| Penalites | 613 | 800 | 1,500 |
| Now Acct Interest | 1,062 | 1,000 | 1,500 |
| Credit | -75 | | |
| Miscellaneous | 1,050 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **118,934** | **132,550** | **154,000** |
| **Resources Available:** | **267,983** | **291,465** | **308,465** |
| Expenditures: | | | |
| Personal Services | 24,333 | 27,500 | 40,000 |
| Gas Repair & Maintenance | 60,578 | 80,000 | 235,465 |
| Telephone | 963 | 1,500 | 3,000 |
| Gas Sales Tax | 2,096 | 3,000 | 5,000 |
| Transfer to Utility Depr. Repair | 5,000 | 5,000 | 5,000 |
| Transfer to General | 15,000 | 15,000 | 15,000 |
| Transfer to Special Machinery | | 5,000 | 5,000 |
| Cash Forward (2022 column) | | | |
| Miscellaneous | 1,098 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **109,068** | **137,000** | **308,465** |
| Unencumbered Cash Balance Dec 31 | 158,915 | 154,465 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 291,245 | 308,350 | 308,465 |

Adopted Budget

| **Sewer Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 112,612 | 85,101 | 82,180 |
| Receipts: | | | |
| Revenue | 35,810 | 37,000 | 40,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **35,810** | **37,000** | **40,000** |
| **Resources Available:** | **148,422** | **122,101** | **122,180** |
| Expenditures: | | | |
| Personal Services | 4,781 | 5,500 | 10,000 |
| Chemicals | 1,759 | 3,500 | 8,500 |
| Repairs | 175 | 2,500 | 6,500 |
| Debt Services | 56,021 | 28,021 | 28,021 |
| Transfer to Bond Reserve | 400 | 400 | 400 |
| Contract Services | 185 | | 68,759 |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **63,321** | **39,921** | **122,180** |
| Unencumbered Cash Balance Dec 31 | 85,101 | 82,180 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 149,275 | 149,652 | 122,180 |

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Capital Improvements** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 25,000 | 25,000 | 25,000 |
| Receipts: | | | |
| Transfer from General | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| 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 | 0 | 0 | 25,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **25,000** |
| Unencumbered Cash Balance Dec 31 | 25,000 | 25,000 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 25,000 | 25,000 | 25,000 |

Adopted Budget

| **Utility Depreciation Reserve** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 33,135 | 38,135 | 43,135 |
| 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:** | **38,135** | **43,135** | **48,135** |
| Expenditures: | | | |
| Repairs and Maintenance | 0 | 0 | 15,000 |
| Capital Outlay | 0 | 0 | 33,135 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **48,135** |
| Unencumbered Cash Balance Dec 31 | 38,135 | 43,135 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 41,931 | 43,134 | 48,135 |

No Assurance Provided - See Selected Notes in the CPA Summary

# NOTICE OF BUDGET HEARING

The governing body of

**Wingate**

will meet on: August 4, 2021 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 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget for 2022 | | |
|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate * |
| General | 169,325 | 56.610 | 143,500 | 53.522 | 188,0 | 71,29 | 53.551 |
| Debt Service | | | | | 5,8 | | |
| Library | 10,946 | 8.482 | 11,100 | 5.823 | 22,83 | 7,700 | 5.776 |
| Employee Benefits | | | | | | | |
| Special Highway | | | | | | | |
| Water Utility | | | | | | | |
| Special Machinery | 1,603 | | | | | | |
| Sewer Bond Reserve | 46,641 | | | | | | |
| Gas Utility | 18,225 | | 4,000 | | | | |
| Sewer Utility | | | 75,500 | | 11,60 | | |
| Capital Improvements | 109,068 | | | | 197,61 | | |
| Utility Depreciation Reserve | 63,323 | | 137,000 | | 10,94 | | |
| | | | 39,923 | | 2,80 | | |
| | | | | | 308,46 | | |
| | | | | | 122,18 | | |
| | | | | | 25,00 | | |
| | | | | | 48,13 | | |
| Totals | | | | | | | |
| *Revenue Neutral Rate* ** | 419,137 | 65.092 | | | | | |
| Less: Transfers | 20,400 | | 411,023 | 59.345 | | | |
| Net Expenditure | 398,737 | | 30,400 | | 943,48 | 79,09 | 59.327 |
| Total Tax Levied | 76,743 | | 380,623 | | 30,40 | | 59.327 |
| Assessed Valuation | 1,178,995 | | 79,098 | | 913,08 | | |
| | | | 1,332,743 | | xxxxxxxxxxxxxxxx | | |
| | | | | | 1,333,15 | | |

Outstanding Indebtedness, January 1,

| | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 697,000 | 684,662 | 617,957 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 697,000 | 684,662 | 617,957 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

/s/ [illegible] MAYOR

City Official Title: Mayor

(First published in The Oakley Graphic on July 7, 2021.)

## NOTICE OF BUDGET HEARING

The governing body of

**Winona**

will meet on August 4, 2021 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 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate * |
| General | 169,225 | 56.610 | 143,500 | 53.522 | 188,003 | 71,392 | 53.551 |
| Debt Service | | | | | 5,894 | | |
| Library | | | | | | | |
| Employee Benefits | 10,946 | 8.482 | 11,100 | 5.823 | 22,839 | 7,700 | 5.776 |
| Special Highway | 1,603 | | 4,000 | | 11,602 | | |
| Water Utility | 46,641 | | 75,500 | | 197,619 | | |
| Special Machinery | 18,229 | | | | 10,949 | | |
| Sewer Bond Reserve | | | | | 2,800 | | |
| Gas Utility | 109,068 | | 137,000 | | 303,465 | | |
| Sewer Utility | 63,321 | | 39,921 | | 122,180 | | |
| Capital Improvements | | | | | 25,000 | | |
| Utility Depreciation Reserve | | | | | 48,135 | | |
| Totals | 419,137 | 65.092 | 411,021 | 59.345 | 943,486 | 79,092 | 59.327 |
| *Revenue Neutral Rate*** | | | | | | | 59.327 |
| Less: Transfers | 20,400 | | 30,400 | | 30,400 | | |
| Net Expenditure | 398,737 | | 380,621 | | 913,086 | | |
| Total Tax Levied | 76,743 | | 79,091 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,178,993 | | 1,332,740 | | 1,333,158 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 697,000 | 684,662 | 617,957 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 697,000 | 684,662 | 617,957 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

City Official Title: Mayor

*(First published in The Oakley Graphic on July 7, 2021.)*