State of Kansas
City
2022

CERTIFICATE

To the Clerk of Rooks County, State of Kansas
We, the undersigned, officers of
City 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

RNR 62,375

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	76,000	29,099	89,655
Special Highway		7	15,776		
Water Debt		7	44,063		
Sewer Debt		8	25,938		
Water Utility		8	102,943		
Sewer Utility		9	21,990		
Non-Budgeted Funds-A		10			
Totals		xxxxxx	286,710	29,099	89,655
					County Clerk's Use Only
Budget Summary		11			324,269
Neighborhood Revitalization Rebate		12			Nov 1, 2021 Total Assessed

Assisted by:
Adams Brown LLC

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

Attest: Sept. 16 2021
Ruthmary Muir
County Clerk

ROOKS COUNTY CLERK Seal KANSAS

Bill Nichols
Judy Turnbull
Caroline Mains
Annette Paulson
Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City
2022

City of Woodston

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	20,443	2,924	18	32	466	8
Debt Service						
Library						
TOTAL	20,443	2,924	18	32	466	8

County Treas Motor Vehicle Estimate 2,924
County Treas Recreational Vehicle Estimate 18
County Treas 16/20M Vehicle Estimate 32
County Treas Commercial Vehicle Tax Estimate 466
County Treas Watercraft Tax Estimate 8

Motor Vehicle Factor 0.14301
Recreational Vehicle Factor 0.00090
16/20M Vehicle Factor 0.00156
Commercial Vehicle Factor 0.02282
Watercraft Factor 0.00041

City of Woodston

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
Water Fund	Debt Service Fund	18,600	18,600	18,600	K.S.A. 12-825d
Water Fund	General Fund	33,000	40,000	40,000	K.S.A. 12-825d
Water Fund	Water Maintenance Reserve Fund	2,100	2,100	2,100	K.S.A. 12-825d
Sewer Fund	Debt Service Fund	8,400	8,400	8,400	K.S.A. 12-825d
Sewer Fund	Sewer Reserve Fund	2,100	2,100	2,100	K.S.A. 12-825d
	Totals	64,200	71,200	71,200	
	Adjustments*				
	Adjusted Totals	64,200	71,200	71,200	

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

:y of Woodston

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
eneral Obligation:											
) Bond 2011A	9/2/2011	9/2/2051	3.25	342,000	298,126	9/2	9/2	9,689	5,710	9,504	5,896
) Bond 2011B	9/2/2011	9/2/2051	3.25	25,000	21,868	9/2	9/2	738	410	724	424
tal G.O. Bonds					**319,994**			**10,427**	**6,120**	**10,228**	**6,320**
venue Bonds:											
ne											
tal Revenue Bonds					**0**			**0**	**0**	**0**	**0**
her:											
volving Loan	9/21/2012	3/1/2034	2.29	118,962	84,661	3/1 & 9/1	3/1 & 9/1	1,908	5,418	1,783	5,543
tal Other					**84,661**			**1,908**	**5,418**	**1,783**	**5,543**
tal Indebtedness					**404,655**			**12,335**	**11,538**	**12,011**	**11,863**

No assurance is provided. Substantially all disclosures omitted.

ty of Woodston

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
one							
otals					**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

City of Woodston

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,802	1,624	0
Receipts:			
Ad Valorem Tax	18,374	18,808	xxxxxxxxxxxxxxxxx
Delinquent Tax	401	0	0
Motor Vehicle Tax	2,099	2,186	2,924
Recreational Vehicle Tax	19	0	18
16/20M Vehicle Tax	0	43	32
Commercial Vehicle Tax	316	308	466
Watercraft Tax	11	11	8
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Franchise Tax	6,127	5,200	5,200
Other Income	6,648	0	0
Transfers In from Water	33,000	40,000	40,000
Neighborhood Revitalization Rebate	-4,013	-3,487	-1,747
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,982**	**63,069**	**46,901**
Resources Available:	**73,784**	**64,693**	**46,901**
Expenditures:			
Personal Services	15,409	16,000	16,000
Commodities	19,587	13,000	20,000
Contractual Services	37,105	35,693	40,000
Capital Outlay	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	59	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**72,160**	**64,693**	**76,000**
Unencumbered Cash Balance Dec 31	1,624	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	69,418	70,302	76,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	76,000
		Tax Required	29,099
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	29,099

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City
2022

City of Woodston

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,233	9,616	12,456
Receipts:			
State of Kansas Gas Tax	3,383	3,340	3,320
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,383**	**3,340**	**3,320**
Resources Available:	**9,616**	**12,956**	**15,776**
Expenditures:			
Contractual Services	0	500	15,776
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**500**	**15,776**
Unencumbered Cash Balance Dec 31	9,616	12,456	0
2020/2021/2022 Budget Authority Amount:	6,038	6,038	15,776

Adopted Budget

Water Debt	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	21,479	24,410	25,463
Receipts:			
Transfers in from Water Fund	18,600	18,600	18,600
Interest on Idle Funds	974	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,574**	**18,600**	**18,600**
Resources Available:	**41,053**	**43,010**	**44,063**
Expenditures:			
Debt Payment	16,519	16,547	16,547
Other	124	1,000	27,516
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,643**	**17,547**	**44,063**
Unencumbered Cash Balance Dec 31	24,410	25,463	0
2020/2021/2022 Budget Authority Amount:	40,805	40,132	44,063

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Woodston

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Debt**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,610	17,964	17,538
Receipts:			
Transfers In from Sewer	8,400	8,400	8,400
Interest on Idle Funds	124	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,524**	**8,400**	**8,400**
Resources Available:	**26,134**	**26,364**	**25,938**
Expenditures:			
Debt Payment	7,326	7,326	7,326
Other	844	1,500	18,612
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,170**	**8,826**	**25,938**
Unencumbered Cash Balance Dec 31	17,964	17,538	0
2020/2021/2022 Budget Authority Amount:	17,954	25,084	25,938

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	41,983	35,643	21,943
Receipts:			
Charge to Customers	73,048	85,000	81,000
Interest on Idle Funds	243	0	0
Reimbursement	5,632	0	0
Miscellaneous	180	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,103**	**85,000**	**81,000**
Resources Available:	**121,086**	**120,643**	**102,943**
Expenditures:			
Personal Services	12,390	13,000	13,000
Commodities	1,165	5,000	5,000
Contractual Services	18,188	20,000	24,243
Capital Outlay	0		0
Transfers Out:			
Water Debt	18,600	18,600	18,600
General	33,000	40,000	40,000
Water Maintenance Reserve	2,100	2,100	2,100
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**85,443**	**98,700**	**102,943**
Unencumbered Cash Balance Dec 31	35,643	21,943	0
2020/2021/2022 Budget Authority Amount:	148,832	118,283	102,943

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

City of Woodston

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,877	7,930	4,990
Receipts:			
Charges to Customers	15,684	17,000	17,000
Interest on Idle Funds	224	0	0
Miscellaneous	1,145	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,053**	**17,000**	**17,000**
Resources Available:	**24,930**	**24,930**	**21,990**
Expenditures:			
Personal Services	4,390	4,500	4,500
Commodities	1,169	200	200
Contractual	941	1,100	6,790
Capital Outlay	0	3,640	0
Transfers Out:			
Sewer Debt Service Fund	8,400	8,400	8,400
Sewer Reserve Fund	2,100	2,100	2,100
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,000**	**19,940**	**21,990**
Unencumbered Cash Balance Dec 31	7,930	4,990	0
2020/2021/2022 Budget Authority Amount:	21,037	23,040	21,990

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Woodston

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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**		**0**		**0**		
Unencumbered Cash Balance Jan 1	12,455	Unencumbered Cash Balance Jan 1	7,141	Unencumbered Cash Balance Jan 1	11,550	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 31,146
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	257	Transfer In	2,100	Transfer In	2,100					
Total Receipts	257	Total Receipts	2100	Total Receipts	2100	Total Receipts	0	Total Receipts	0	4,457
Resources Available:	12,712	Resources Available:	9,241	Resources Available:	13,650	Resources Ava	0	Resources Ava	0	35,603
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual Services	1,350							
Total Expenditures	0	Total Expenditures	1,350	Total Expenditures	0	Total Expenditu	0	Total Expenditu	0	1,350
Cash Balance Dec 31	12,712	Cash Balance Dec 31	7,891	Cash Balance Dec 31	13,650	Cash Balance D	0	Cash Balance D	0	**34,253** **
										34,253 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City
2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Woodston
will meet on September 13, 2021 at 7:00 PM at City of Woodston City Office 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 City of Woodston City Office and will be available at this hearing.
REVENUE NEUTRAL RATE HEARING will be held beginning at 7 PM immediately preceeding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent 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	72,160	56.564	64,693	66.660	76,000	29,099	88.782
Special Highway			500		15,776		
Water Debt	16,643		17,547		44,063		
Sewer Debt	8,170		8,826		25,938		
Water Utility	85,443		98,700		102,943		
Sewer Utility	17,000		19,940		21,990		
Non-Budgeted Funds-A	1,350						
Totals	200,766	56.564	210,206	66.660	286,710	29,099	88.782
*Revenue Neutral Rate***							*62.375*
Less: Transfers	64,200		71,200		71,200		
Net Expenditure	136,566		139,006		215,510		
Total Tax Levied	20,073		20,443		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	354,875		306,677		327,751		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	331,635		325,894		319,994		
Revenue Bonds	0		0		0		
Other	95,134		89,957		84,661		
Lease Purchase Principal	0		0		0		
Total	426,769		415,851		404,655		

*Tax rates are expressed in mills

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

City of Woodston
City Official Title: City Clerk

No assurance is provided. Substantially all disclosures omitted.

City of Woodston

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	27,352	83.452	1,747
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	27,352	83.452	1,747

2021 July 1 Valuation:	327,751
Valuation Factor:	327.751
Neighborhood Revitalization Subj to Rebate:	20,938
Neighborhood Revitalization factor:	20.938

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided. Substantially all disclosures omitted.

Resolution No. 260

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 62.375 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 13, 2021 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 88.782 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 13th day of September, 2021 and **SIGNED** by the Mayor.

Judy Cantor

Mayor, Judy Cantor

Attested:

Shari Reichard

City Clerk, Shari Reichard

PUBLIC NOTICE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Woodston
will meet on September 13, 2021 at 7:00 PM at City of Woodston City Office 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 City of Woodston City Office and will be available at this hearing.
REVENUE NEUTRAL RATE HEARING will be held beginning at 7 PM immediately preceeding the budget adoption hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent 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	72,160	56.564	64,693	66.660	76,000	29,099	88.782
Special Highway			500		15,776		
Water Debt	16,643		17,547		44,063		
Sewer Debt	8,170		8,826		25,938		
Water Utility	85,443		98,700		102,943		
Sewer Utility	17,000		19,940		21,990		
Non-Budgeted Funds-A	1,350						
Totals	200,766	56.564	210,206	66.660	286,710	29,099	88.782
*Revenue Neutral Rate***							62.375
Less: Transfers	64,200		71,200		71,200		
Net Expenditure	136,566		139,006		215,510		
Total Tax Levied	20,073		20,443		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	354,875		306,677		327,751		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	331,635	325,894	319,994
Revenue Bonds	0	0	0
Other	95,134	89,957	84,661
Lease Purchase Principal	0	0	0
Total	426,769	415,851	404,655

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

City of Woodston
City Official Title: City Clerk

(First published in the Stockton Sentinel August 19, 2021—1t)

AFI

STATE OF KANSAS, ROC

ROBERT L. HAMILTON, b
publisher of the Stockton S
Kansas, and published in
a general paid circulation
newspaper is not a trade,

Said newspaper is a week
been admitted at the post
class matter.

That the attached notice is

and entire issue of said ne

publication thereof being r

19th day of A

publication being made on

Subscribed and sworn to be

My Commission Expires:

Printer's Fees:

Additional Copies:

OTICE

EUTRAL RATE AND BUDGET HEARING

ody of
lston
oodston City Office for the purpose of hearing and
use of all funds and the amount of ad valorem tax.
on City Office and will be available at this hearing.
M immediately preceeding the budget adoption hearing.

MARY

2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
ndent on the final assessed valuation.

Estimate for 2021		Proposed Budget for 2022		
	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
693	66.660	76,000	29,099	88.782
500		15,776		
547		44,063		
826		25,938		
700		102,943		
940		21,990		
206	66.660	286,710	29,099	88.782
				62.375
200		71,200		
006		215,510		
443		xxxxxxxxxxxxxxxxx		
677		327,751		

2021
319,994
0
84,661
0
404,655

ntinel August 19, 2021—1t)

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, ROOKS COUNTY:ss:

ROBERT L. HAMILTON, being first duly sworn, deposes and says: That he is the publisher of the Stockton Sentinel, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rooks County, Kansas, with a general paid circulation on a weekly basis in Rooks County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; and has been admitted at the post office of Stockton, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper One consecutive week(s), the first publication thereof being made as aforesaid on the 19th day of August, 2021, with subsequent publication being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Robert L. Hamilton

Subscribed and sworn to before me this 19th day of August, 2021

Robert L. Hamilton
Clerk of the District Court/Notary Public

My Commission Expires: 01-30-2024

Printer's Fees: $138.00

Additional Copies: $_____

BART A. HAMILTON
Notary Public - State of Kansas
My Appt. Expires 01-30-2024