CERTIFICATE

To the Clerk of Jefferson County, State of Kansas

We, the undersigned, officers of

City of Winchester

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	411,664	161,470	51.807
Debt Service	10-113	8	20,771		
Library	12-1220	8	21,978	16,460	5.281
Special Highway		9	56,494		
Water/Sewer		9	600,333		
Non-Budgeted Funds-A		10			
Non-Budgeted Funds-B		11			
Totals		xxxxxxx	1,111,240	177,930	57.088
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			3,116,727
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	57.088
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: Sept 22, 2025
Julie Dunkle
County Clerk

David Forde
Governing Body

No assurance is provided.

City of Winchester

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	162,309	16,105	197	712	33	68
Debt Service						
Library	15,625	1,550	19	68	3	7
TOTAL	177,934	17,655	216	780	36	75

County Treas Motor Vehicle Estimate 17,655
County Treas Recreational Vehicle Estimate 216
County Treas 16/20M Vehicle Estimate 780
County Treas Commercial Vehicle Tax Estimate 36
County Treas Watercraft Tax Estimate 75

Motor Vehicle Factor 0.09922
Recreational Vehicle Factor 0.00121
16/20M Vehicle Factor 0.00438
Commercial Vehicle Factor 0.00020
Watercraft Factor 0.00042

No assurance is provided.

City of Winchester

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Water/Sewer Fund	Debt Service Fund	0	20,734	20,734	12-825d
Water/Sewer Fund	Water/Sewer Utility Reserve Fund	15,000	15,000	15,000	12-825d
General Fund	Street/Sidewalk Reserve Fund	0	5,000	5,000	12-1,118
General Fund	Building/Equipment Reserve Fund	0	10,000	10,000	12-1,118
General Fund	Police Car Reserve Fund	0	2,000	2,000	12-1,117
General Fund	Library Fund	0	0	0	12-1,118
Water/Sewer Fund	General Fund	15,000	15,000	15,000	12-825d
	Totals	30,000	67,734	67,734	
	Adjustments*				
	Adjusted Totals	30,000	67,734	67,734	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

No assurance is provided.

City of Winchester

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	2/4/2023	6/7/2052	2.75	582,000	342,735	6/7	6/7	9,425	11,309	9,114	11,619
Total G.O. Bonds					**342,735**			**9,425**	**11,309**	**9,114**	**11,619**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE - Water Loan	9/22/2005	3/1/2027	2.57	693,420	101,072	3/1 & 9/1	3/1 & 9/1	2,344	39,656	1,319	40,682
Total Other					**101,072**			**2,344**	**39,656**	**1,319**	**40,682**
Total Indebtedness					**443,807**			**11,769**	**50,965**	**10,433**	**52,301**

No assurance is provided.

City of Winchester

2026

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, 2025	Payments Due 2025	Payments Due 2026
Durango Truck	5/5/2023	5/5/2028	9.25	29,350	16,592	5,560	5,640
Police Camera's	6/14/2024	6/15/2028	0.00	24,484	17,784	2,759	2,759
Totals					**34,376**	**8,319**	**8,399**

No assurance is provided.

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Winchester
Jefferson County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$15,625	$16,460
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,996	$1,550
Recreational Vehicle Tax	$44	$19
16/20M Vehicle Tax	$84	$68
TOTAL TAXES	$17,749	$18,097
Difference in Total Taxes:	$348	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,958,298	$3,116,736
Did Assessed Valuation Decrease?	No	
Levy Rate	5.281	5.281
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Winchester 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,749	11,357	59,555
Receipts:			
Ad Valorem Tax	132,951	162,309	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,868	7,000	7,000
Motor Vehicle Tax	15,878	16,160	16,105
Recreational Vehicle Tax	197	354	197
16/20M Vehicle Tax	834	684	712
Commercial Vehicle Tax	32	11	33
Watercraft Tax	0	91	68
Gross Earning (Intangible) Tax	0	0	0
Utility Tax	0	19,000	19,000
Compensating Use Tax	20,129	42,000	42,000
Local Sales Tax	39,579	37,000	37,000
Franchise Tax	38,263	1,250	1,250
Licenses, Permits & Rents	2,292	1,909	1,909
Tags & Fines	5,354	0	0
Grants	364	0	0
Reimbursements - Library and Payroll	20,445	39,500	42,500
Sale of Property	0	0	0
Transfers in	15,000	15,000	15,000
Charges for Services	988	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	20,441	10,000	10,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	7,675	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**328,290**	**352,268**	**192,774**
Resources Available:	**376,039**	**363,625**	**252,329**

City of Winchester

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	376,039	363,625	252,329
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
Salaries & Wages	155,000	135,000	135,000
Law Enforcement	84,783	12,070	13,000
Municipal Court	15,293	0	0
Employee Benefits	0	25,000	25,000
Supplies & Office Expenses	0	19,400	19,400
Accig. Legal & Professional Svcs Publication	0	20,000	20,000
Utilities	32,691	20,000	20,000
Streets and Sidewalks	14,507	3,000	10,000
Insurance	0	36,000	40,000
Parks and Community Center	44,892	0	20,000
Abatement	17,516	0	50,550
Library Payroll	0	33,600	36,500
Cash Reserve (2026 column)			22,214
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	364,682	304,070	411,664
Unencumbered Cash Balance Dec 31	11,357	59,555	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	349,934	351,070	411,664
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	411,664
		Tax Required	159,335
	Delinquent Comp Rate:	1.3%	2,135
		Amount of 2025 Ad Valorem Tax	161,470

No assurance is provided.

City of Winchester 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37	37	37
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water/Sewer	0	20,734	20,734
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	20,734	20,734
Resources Available:	37	20,771	20,771
Expenditures:			
Annual GO Bond Payment	0	20,734	20,734
Cash Reserve (2026 column)			37
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	20,734	20,771
Unencumbered Cash Balance Dec 31	37	37	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	20,770	20,734	20,771
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,771
		Tax Required	0
	Delinquent Comp Rate:	1.3%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	(243)	3,828	4,089
Receipts:			
Ad Valorem Tax	16,383	15,625	xxxxxxxxxxxxxxxxx
Delinquent Tax	970	0	0
Motor Vehicle Tax	1,944	1,996	1,550
Recreational Vehicle Tax	24	44	19
16/20M Vehicle Tax	97	84	68
Commercial Vehicle Tax	4	1	3
Watercraft Tax	0	11	7
Transfers in	0	0	0
Reimbursements	26,140	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,562	17,761	1,647
Resources Available:	45,319	21,589	5,736
Expenditures:			
Allocation	19,260	17,500	21,978
Salaries and Wages	22,231	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	41,491	17,500	21,978
Unencumbered Cash Balance Dec 31	3,828	4,089	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	25,894	17,500	21,978
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	21,978
		Tax Required	16,242
	Delinquent Comp Rate:	1.3%	218
		Amount of 2025 Ad Valorem Tax	16,460

No assurance is provided.

City of Winchester 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	78,184	72,934	42,214
Receipts:			
State of Kansas Gas Tax	12,150	14,280	14,280
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,150**	**14,280**	**14,280**
Resources Available:	**90,334**	**87,214**	**56,494**
Expenditures:			
Street Repair and Maint	17,400	45,000	45,000
Cash Reserve (2026 column)			11,494
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**17,400**	**45,000**	**56,494**
Unencumbered Cash Balance Dec 31	72,934	42,214	0
2024/2025/2026 Budget Authority Amount:	49,627	61,654	56,494

Adopted Budget

Water/Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	381,803	302,887	291,333
Receipts:			
Water Receipts	93,860	112,000	112,000
Sewer Receipts	145,936	153,000	156,000
Deposits/Late Charges	7,013	4,000	4,000
Sanitation Receipts	39,979	37,000	37,000
Water Protection Fee and Sales Tax	277	0	0
Interest on Idle Funds			
Miscellaneous	357	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**287,422**	**306,000**	**309,000**
Resources Available:	**669,225**	**608,887**	**600,333**
Expenditures:			
Personal Services	82,428	73,000	73,000
Commodities	18,976	16,500	16,500
Contractual	68,059	20,500	20,500
Sanitation	39,052	36,500	36,500
Utilities	11,996	12,000	12,000
Maintenance & Repairs	53,092	45,650	45,650
Capital Outlay	0	25,000	25,000
Debt Service	62,735	37,670	37,670
Transfers	30,000	50,734	50,734
Cash Reserve (2026 column)			282,779
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**366,338**	**317,554**	**600,333**
Unencumbered Cash Balance Dec 31	302,887	291,333	0
2024/2025/2026 Budget Authority Amount:	604,485	695,631	600,333

No assurance is provided.

City of Winchester

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Building/Equipment Rese		**Street/Sidewalk Reserve**		**CDBG Housing Recaptur**		**Police Car Reserve**		**Water/Sewer Utility Reserv**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	159,679	Cash Balance Jan 1	159,968	Cash Balance Jan 1	4,750	Cash Balance Jan 1	8,707	Cash Balance Jan 1	235,521	568,625
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Refunds and Reimburse	36,888	None		None		None		Transfer in	15,000	
Total Receipts	36,888	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	15000	51,888
Resources Available:	196,567	Resources Available:	159,968	Resources Available:	4,750	Resources Available:	8,707	Resources Available:	250,521	620,513
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	101,081	None		None		None		None		
Total Expenditures	101,081	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	101,081
Cash Balance Dec 31	95,486	Cash Balance Dec 31	159,968	Cash Balance Dec 31	4,750	Cash Balance Dec 31	8,707	Cash Balance Dec 31	250,521	519,432 **
										519,432 **

**Note: These two block figures should agree.

No assurance is provided.

City of Winchester

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Donations and Grants			0		0		0		0	
Unencumbered Cash Balance Dec 31	6,635	Unencumbered Cash Balance Dec 31		Unencumbered Cash Balance Dec 31		Unencumbered Cash Balance Dec 31		Unencumbered Cash Balance Dec 31		Total 6,635
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	6,635	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,635
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	5,518									
Total Expenditures	5,518	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,518
Cash Balance Dec 31	1,117	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,117 **
										1,117 **

** Note: These two block figures should agree.

No assurance is provided.

Display Jump to section

(Published in The Oskaloosa Independent September 4, 2025)1t

NOTICE OF BUDGET HEARING

The governing body of
City of Winchester
will meet on September 16th, 2025 at 6:00 PM at City Office, Winchester, 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 City Office, Winchester, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	364,682	53.281	304,070	54.865	411,664	161,470	51.807
Debt Service			20,734		20,771		
Library	41,491	6.582	17,508	5.281	21,978	16,460	5.281
Special Highway	17,400		45,000		56,494		
Water/Sewer	366,338		317,554		600,333		
Non-Budgeted Funds-A	101,081						
Non-Budgeted Funds-B	5,518						
Totals	896,510	59.863	704,858	60.146	1,111,240	177,930	57.088
					*Revenue Neutral Rate***		*57.089*
Less: Transfers	30,000		67,734		67,734		
Net Expenditure	866,510		637,124		1,043,506		
Total Tax Levied	154,992		177,933		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,589,077		2,958,298		3,116,736		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	374,877	353,741	342,735
Revenue Bonds	0	0	0
Other	177,409	139,727	101,072
Lease Purchase Principal	0	44,203	34,376
Total	552,286	537,671	478,183

*Tax rates are expressed in mills

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

Whitney Bryant
Official Title: City Clerk

State of Kansas
City

2026

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	364,682	53.281	304,070	54.865	411,664	161,470	51.807
Debt Service			20,734		20,771		
Library	41,491	6.582	17,500	5.281	21,978	16,460	5.281
Special Highway	17,400		45,000		56,494		
Water/Sewer	366,338		317,554		600,333		
Non-Budgeted Funds-A	101,081						
Non-Budgeted Funds-B	5,518						
Totals	896,510	59.863	704,858	60.146	1,111,240	177,930	57.088
						*Revenue Neutral Rate***	*57.088*
Less: Transfers	30,000		67,734		67,734		
Net Expenditure	866,510		637,124		1,043,506		
Total Tax Levied	154,992		177,934		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,589,077		2,958,298		3,116,736		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	374,877	353,741	342,735
Revenue Bonds	0	0	0
Other	177,409	139,727	101,072
Lease Purchase Principal	0	44,203	34,376
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Whitney Bryant
Official Title: City Clerk

No assurance is provided.

Page No.