State of Kansas
City
2026

CERTIFICATE

To the Clerk of Logan County, State of Kansas
We, the undersigned, officers of
City 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 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			
Fund	**K.S.A.**				
General	12-101a	6	209,023	77,780	50.379
Debt Service	10-113	7	5,894		
Employee Benefits	12-16,102	8	21,000	9,444	6.117
Special Highway		9	20,117		
Water Utility		9	206,702		
Special Machinery		10	25,029		
Gas Utility		10	299,775		
Sewer Utility		11	118,267		
Non-Budgeted Funds-A		12			
Totals		xxxxx	905,807	87,224	56.496
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,542,986
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	56.496
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Mapes & Miller LLP

Address:
230 Main
Quinter, KS 67752
Email:

Attest: Sept 8th 2025
County Clerk

Council
COUNCIL
Council
MAYOR
Governing Body

See Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required by the Regulatory Basis of Accounting as Prescribed by the State of Kansas are not included. No Assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

State of Kansas
City

City of Winona

2026

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	77,610	13,051	206	456	616	136
Employee Benefits	9,615	1,617	26	56	76	17
TOTAL	87,225	14,668	232	512	692	153

County Treas Motor Vehicle Estimate	14,668
County Treas Recreational Vehicle Estimate	232
County Treas 16/20M Vehicle Estimate	512
County Treas Commercial Vehicle Tax Estimate	692
County Treas Watercraft Tax Estimate	153

Motor Vehicle Factor	0.16816
Recreational Vehicle Factor	0.00266
16/20M Vehicle Factor	0.00587
Commercial Vehicle Factor	0.00793
Watercraft Factor	0.00175

City of Winona 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
Gas Utility	General	20,000	20,000	20,000	12-825d
Gas Utility	Special Machinery	15,000	5,000	5,000	12-825d
Gas Utility	Utility Depreciation Reserve	5,000	5,000	5,000	12-825d
Sewer Utility	Sewer Bond Reserve	400	400	400	12-825d
	Totals	40,400	30,400	30,400	
	Adjustments*				
	Adjusted Totals	40,400	30,400	30,400	

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

State of Kansas
City

City of Winona

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 2016 BI	9/9/2016	6/28/2052	2.25	787,000	562,162	6/28	6/28	12,649	14,742	12,317	15,074
Total G.O. Bonds					**562,162**			**12,649**	**14,742**	**12,317**	**15,074**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**562,162**			**12,649**	**14,742**	**12,317**	**15,074**

City of Winona

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
Tractor	8/1/21	60	2.80	61,487	25,631	13,363	13,364
Totals					**25,631**	**13,363**	**13,364**

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

City of Winona 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	54,487	67,209	65,550
Receipts:			
Ad Valorem Tax	74,654	77,610	xxxxxxxxxxxxxxxxxx
Delinquent Tax	24	0	0
Motor Vehicle Tax	12,464	14,163	13,051
Recreational Vehicle Tax	196	182	206
16/20M Vehicle Tax	522	505	456
Commercial Vehicle Tax	544	617	616
Watercraft Tax	0	130	136
Gross Earning (Intangible) Tax	1,456	2,334	2,728
County Reimbursements	1,133	5,000	5,000
Cemetery	975	1,500	1,500
Local Sales Tax	23,967	0	0
Franchise Tax	6,941	15,000	15,000
Licenses	400	1,000	1,000
Redemption Tax	850	2,500	2,500
Transfer from Gas Utility	20,000	20,000	20,000
Wellness Center Membership	1,440	3,500	3,500
Grant Income	2,500	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,020	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**152,086**	**144,041**	**65,693**
Resources Available:	**206,573**	**211,250**	**131,243**

State of Kansas
City

City of Winona 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	206,573	211,250	131,243
Expenditures:			
General Administration:			
Personal Services	42,882	45,000	60,000
Office Expenses & Supplies	7,642	8,000	10,000
Utilities	8,146	9,000	10,000
Equipment & Building Maintenance	5,898	6,000	9,000
Insurance	18,467	20,000	30,073
Professional Services	14,463	15,000	15,000
Capital Outlay	16,821	20,000	35,000
Noxious Weed Dept	585	1,200	1,200
Street Department:			
Personal Services	1,030	2,000	6,000
Repairs & Supplies	5,107	6,000	6,000
Gas & Oil	995	1,000	5,000
Street Lighting	4,288	5,000	8,000
Fire Department			
Equipment Repair	2,182	2,000	2,500
Capital Outlay	907	0	0
Cemetery:			
Personal Services	880	0	1,000
Contractual Services	3,800	4,000	6,000
Repairs	95	1,000	2,000
Materials & Supplies	90	500	2,250
Cash Reserve (2026 column)			
Miscellaneous	5,086	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**139,364**	**145,700**	**209,023**
Unencumbered Cash Balance Dec 31	67,209	65,550	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	202,198	198,090	209,023
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	209,023
		Tax Required	77,780
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	77,780

See Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required by the Regulatory Basis of Accounting as Prescribed by the State of Kansas are not included. No Assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Winona 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	5,894	5,894	5,894
Receipts:			
Ad Valorem Tax	0	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:	**5,894**	**5,894**	**5,894**
Expenditures:			
Debt Service	0	0	5,894
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**5,894**
Unencumbered Cash Balance Dec 31	5,894	5,894	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,894	0	5,894
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,894
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

See Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required by the Regulatory Basis of Accounting as Prescribed by the State of Kansas are not included. No Assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Winona 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,230	13,607	7,993
Receipts:			
Ad Valorem Tax	8,409	9,615	xxxxxxxxxxxxxxxxx
Delinquent Tax	3	0	
Motor Vehicle Tax	1,648	1,595	1,617
Recreational Vehicle Tax	25	20	26
16/20M Vehicle Tax	56	71	56
Commercial Vehicle Tax	77	70	76
Watercraft Tax	0	15	17
Redemption Tax	96	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	1,771
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,314**	**11,386**	**3,563**
Resources Available:	23,544	24,993	11,556
Expenditures:			
Social Security	7,266	9,000	11,000
Unemployment	95	1,000	1,000
Workman's Comp	2,576	4,000	4,500
Insurance	0	3,000	4,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,937**	**17,000**	**21,000**
Unencumbered Cash Balance Dec 31	13,607	7,993	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	23,000	23,000	21,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,000
		Tax Required	9,444
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,444

See Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required by the Regulatory Basis of Accounting as Prescribed by the State of Kansas are not included. No Assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Winona 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	14,166	17,953	15,797
Receipts:			
State of Kansas Gas Tax	4,958	4,320	4,320
County Transfers Gas	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,958**	**4,320**	**4,320**
Resources Available:	**19,124**	**22,273**	**20,117**
Expenditures:			
Personal Services	304	3,000	7,000
Oil, Diesel & Fuel	156	476	3,117
Repairs & Supplies	711	3,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,171**	**6,476**	**20,117**
Unencumbered Cash Balance Dec 31	17,953	15,797	0
2024/2025/2026 Budget Authority Amount:	13,347	14,476	20,117

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	154,549	142,502	128,602
Receipts:			
Water Sales	58,655	70,000	70,000
Water Deposit	125	600	600
Water Dock	1,243	6,000	6,000
Penalties	499	1,500	1,500
Miscellaneous	62	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,584**	**78,100**	**78,100**
Resources Available:	**215,133**	**220,602**	**206,702**
Expenditures:			
Personal Services	32,547	35,000	40,000
Utilities	10,988	15,000	20,000
Chemicals	3,913	5,000	5,000
Fuel	1,064	5,000	5,000
Contractual Services	9,766	15,000	20,000
Repairs	10,529	15,000	25,000
Capital Outlay	0	0	89,702
Taxes	543	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous	3,281	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**72,631**	**92,000**	**206,702**
Unencumbered Cash Balance Dec 31	142,502	128,602	0
2024/2025/2026 Budget Authority Amount:	210,577	212,048	206,702

See Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required by the Regulatory Basis of Accounting as Prescribed by the State of Kansas are not included. No Assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Winona 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Machinery	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,547	25,029	20,029
Receipts:			
Transfer from Gas Utility	15,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,000**	**5,000**	**5,000**
Resources Available:	**25,547**	**30,029**	**25,029**
Expenditures:			
Equipment Repairs	518	5,000	5,000
Capital Outlay	0	5,000	20,029
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**518**	**10,000**	**25,029**
Unencumbered Cash Balance Dec 31	25,029	20,029	0
2024/2025/2026 Budget Authority Amount:	17,079	20,547	25,029

Adopted Budget

Gas Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	145,911	137,275	139,525
Receipts:			
Gas Sales	106,182	155,000	155,000
Deposit /Hook up Fees	300	750	750
Penalties	499	1,000	1,000
Now Acct Interest	3,524	3,500	3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**110,505**	**160,250**	**160,250**
Resources Available:	**256,416**	**297,525**	**299,775**
Expenditures:			
Personal Services	12,600	20,000	40,000
Gas Repair & Maintenance	61,172	100,000	221,775
Telephone	1,626	3,000	3,000
Gas Sales Tax	1,924	5,000	5,000
Transfer to General	20,000	20,000	20,000
Transfer to Special Machinery	15,000	5,000	5,000
Transfer to Utility Depreciation Reserve	5,000	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous	1,819	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**119,141**	**158,000**	**299,775**
Unencumbered Cash Balance Dec 31	137,275	139,525	0
2024/2025/2026 Budget Authority Amount:	281,469	321,612	299,775

See Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required by the Regulatory Basis of Accounting as Prescribed by the State of Kansas are not included. No Assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Winona 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	74,621	75,058	75,267
Receipts:			
User Charges	36,652	43,000	43,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,652**	**43,000**	**43,000**
Resources Available:	**111,273**	**118,058**	**118,267**
Expenditures:			
Personal Services	4,739	10,000	10,000
Chemicals	1,794	2,500	5,000
Repairs	1,892	2,500	5,000
Debt Services	27,390	27,391	27,391
Transfer to Sewer Bond Reserve	400	400	400
Capital Outlay	0	0	70,476
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,215**	**42,791**	**118,267**
Unencumbered Cash Balance Dec 31	75,058	75,267	0
2024/2025/2026 Budget Authority Amount:	119,956	117,830	118,267

See Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required by the Regulatory Basis of Accounting as Prescribed by the State of Kansas are not included. No Assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Winona

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:		
Sewer Bond Reserve		**Utility Depreciation Reserve**		**Capital Improvements**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,200	Cash Balance Jan 1	53,135	Cash Balance Jan 1	25,000	Cash Balance Jan 1		Cash Balance Jan 1		81,335
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Sewer Utility	400	Transfer from Gas Utility	5,000							
Total Receipts	400	Total Receipts	5000	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,400
Resources Available:	3,600	Resources Available:	58,135	Resources Available:	25,000	Resources Available:	0	Resources Available:	0	86,735
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	3,600	Cash Balance Dec 31	58,135	Cash Balance Dec 31	25,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	86,735 **
										86,735 **

**Note: These two block figures should agree.

See Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required by the Regulatory Basis of Accounting as Prescribed by the State of Kansas are not included. No Assurance is provided for the financial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Winona
will meet on September 3, 2025 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 and the amount of ad valorem tax.
Detailed budget information is available at City Hall 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	139,364	53.585	145,700	54.783	209,023	77,780	50.379
Debt Service					5,894		
Library							
Employee Benefits	9,937	6.034	17,000	6.787	21,000	9,444	6.117
Special Highway	1,171		6,476		20,117		
Water Utility	72,631		92,000		206,702		
Special Machinery	518		10,000		25,029		
Gas Utility	119,141		158,000		299,775		
Sewer Utility	36,215		42,791		118,267		
Non-Budgeted Funds-A							
Totals	378,977	59.619	471,967	61.570	905,807	87,224	56.496
						*Revenue Neutral Rate***	*56.496*
Less: Transfers	40,400		30,400		30,400		
Net Expenditure	338,577		441,567		875,407		
Total Tax Levied	84,794		87,225		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,422,273		1,416,674		1,543,903		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	590,680	576,580	562,162
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	49,846	37,878	25,631
Total	640,526	614,458	587,793

*Tax rates are expressed in mills

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

Guy Gaskill
Official Title: Mayor

Proof of Publication

State of Kansas,
County of Logan, ss:

_____

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE OAKLEY GRAPHIC.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LOGAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LOGAN County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 16th day of July, 20 25
2nd Publication was made on the____ day of _____, 20 ___
3rd Publication was made on the ____ day of _____, 20 ___
4th Publication was made on the ____ day of _____, 20 ___
5th Publication was made on the ____ day of _____, 20 ___
6th Publication was made on the ____ day of _____, 20 ___

Publication fee	$ 198.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 198.00

Edwin Rasch
(Signed)

Witness my hand this 16th day of July, 20 25

SUBSCRIBED and SWORN to before me this 16th day of July, 20 25

Anita Gabel
(Notary Public)

My commission expires January 16, 2028

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2028

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Winona
will meet on September 3, 2025 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 and the amount of ad valorem tax.
Detailed budget information is available at City Hall 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	139,364	53.585	145,700	54.783	209,023	77,780	50.379
Debt Service					5,894		
Library							
Employee Benefits	9,937	6.034	17,000	6.787	21,000	9,444	6.117
Special Highway	1,171		6,476		20,117		
Water Utility	72,631		92,000		206,702		
Special Machinery	518		10,000		25,029		
Gas Utility	119,141		158,000		299,775		
Sewer Utility	36,215		42,791		118,267		
Non-Budgeted Funds-A							
Totals	378,977	59.619	471,967	61.570	905,807	87,224	56.496
						*Revenue Neutral Rate***	*56.496*
Less: Transfers	40,400		30,400		30,400		
Net Expenditure	338,577		441,567		875,407		
Total Tax Levied	84,794		87,225		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,422,273		1,416,674		1,543,903		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	590,680	576,580	562,162
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	49,846	37,878	25,631
Total	640,526	614,458	587,793

*Tax rates are expressed in mills

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

Guy Gaskill
Official Title: Mayor

(First published in The Oakley Graphic on July 16, 2025.)