State of Kansas
City

2025

CERTIFICATE

To the Clerk of Jefferson, 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 expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	351,070	162,309	54.865
Debt Service	10-113	8	20,734		
Library	12-1220	8	17,500	15,625	5.281
Special Highway		9	61,654		
Water/Sewer		9	695,631		
Non-Budgeted Funds-A		10			
Totals		xxxxxx	1,146,589	177,934	60.146
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			2,958,298
RNR Hearing Notice		13			
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	52.263
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Brandi Morris
City Treasurer/Utility Clerk
Address:
411 Spruce St
Winchester, KS 66097
Email:
Wincityk@yahoo.com

Date Attested: Sept. 4, 2024

Brandi Morris
County Clerk

Governing Body

Roll Call Vote

A Roll Call Vote of the City of Winchester To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 4th, 2024
Resolution No. 2024-

Governing Body Member	Yes	No	No Vote
Andrew Balden	X		
David Gorden			X
Viola McHardie	X		
Levi Wagner	X		
Kara Beletsky	X		
TOTAL			

Certified:

Mayor

Resolution No. 2401-02

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

WHEREAS, the Revenue Neutral Rate for the City of Winchester was calculated as 52.263 mills by the Jefferson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 4, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Winchester, 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 WINCHESTER:

The City of Winchester shall levy a property tax rate exceeding the Revenue Neutral Rate of 60.0 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 4th day of September 2024 and SIGNED by the Mayor.

Mayor

City Clerk

City of Winchester

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	137,949	16,160	354	684	11	91
Debt Service						
Library	17,043	1,996	44	84	1	11
TOTAL	154,992	18,156	398	768	12	102

County Treas Motor Vehicle Estimate 18,156

County Treas Recreational Vehicle Estimate 398

County Treas 16/20M Vehicle Estimate 768

County Treas Commercial Vehicle Tax Estimate 12

County Treas Watercraft Tax Estimate 102

Motor Vehicle Factor 0.11714

Recreational Vehicle Factor 0.00256

16/20 Vehicle Factor 0.00496

Commercial Vehicle Factor 0.00007

Watercraft Factor 0.00066

City of Winchester 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water/Sewer	Debt Service	20,734	20,734	20,734	12-825d
Water/Sewer	Water/Sewer Utility Reserv	15,000	15,000	15,000	12-825d
General	Street/Sidewalk Reserve	5,000	5,000	5,000	12-1,118
General	Building/Equipment Reserv	10,000	10,000	10,000	12-1,118
General	Police Car Reserve	2,000	2,000	2,000	12-1,117
General	Library	961	-	-	12-1,118
	Totals	53,695	52,734	52,734	
	Adjustments*				
	Adjusted Totals	53,695	52,734	52,734	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Winchester

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	2/24/2023	6/7/2052	2.75	582,000	353,741	6/7	6/7	9,728	11,006	9,425	11,309
Total G.O. Bonds					353,741			9,728	11,006	9,425	11,309
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE - Water Loan	9/22/2005	3/1/2027	2.57	693,420	139,727	3/1 & 9/1	3/1 & 9/1	3,019	38,656	2,116	39,656
Total Other					139,727			3,019	38,656	2,116	39,656
Total Indebtedness					493,468			12,747	49,662	11,541	50,965

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
Durango Truck	5/5/2023	5/5/2028	9.25	29,350	19,720	5,560	5,560
Police Camera's	6/14/2024	6/15/2028	0.00	24,484	24,484	6,700	4,446
				Totals	44,203	12,260	10,006

***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: 2025

Library found in: City of Winchester
Jefferson

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 2024	Proposed Year 2025
Ad Valorem Tax	$16,361	$15,625
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$1,996
Recreational Vehicle Tax	$0	$44
16/20M Vehicle Tax	$0	$84
	$0	$0
TOTAL TAXES	$16,361	$17,749
Difference in Total Taxes:	$1,388	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,589,077	$2,965,546
Did Assessed Valuation Decrease?	No	
Levy Rate	6.582	5.269
Difference in Levy Rate:	(1.313)	
Qualify for grant: Not Qualify		

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

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Winchester 2025

ND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,387	33,140	24,826
Receipts:			
Ad Valorem Tax	110,724	132,431	xxxxxxxxxxxxxxx
Delinquent Tax	15,771	7,000	7,000
Motor Vehicle Tax	20,049	17,560	16,160
Recreational Vehicle Tax	350	433	354
16/20M Vehicle Tax	522	513	684
Commercial Vehicle Tax	0	0	11
Watercraft Tax	0	99	91
Gross Earning (Intangible) Tax	0	0	0
Utility Tax	11,904		
Compensating Use Tax	20,389	19,000	19,000
Local Sales Tax	42,862	42,000	42,000
Franchise Tax	41,153	37,000	37,000
Licenses, Permits & Rents	331	3,050	1,250
Tags & Fines	6,862	5,900	1,900
Grants	303		
Reimbursements-Library and Payroll	68,954		39,500
Sale of Property	14,663		
In Lieu of Tax (IRB)			
Interest on Idle Funds	7,012	1,700	1,700
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	167	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**362,016**	**266,686**	**166,649**
Resources Available:	**396,403**	**299,826**	**191,474**
Expenditures:			
Salaries & Wages	52,008	50,000	135,000
Law Enforcement	74,373	44,000	12,070
Employee Benefits	23,480	22,500	25,000
Supplies & Office Expenses	37,355	20,000	19,400
Acctg, Legal & Professional Svcs, Publicat	19,101	19,000	20,000
Utilities	19,721	20,000	20,000
Streets and Sidewalks	2,816	5,000	3,000
Insurance	27,846	27,500	36,000
Parks & Community Center	60,743	50,000	30,000
Reimbursable Expenses	26,749	0	0
Abatement	1,110	0	0
Transfers	17,961	17,000	17,000
Library Payroll			33,600
Cash Reserve (2025 column)			
Miscellaneous			0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**363,263**	**275,000**	**351,070**
Unencumbered Cash Balance Dec 31	33,140	24,826	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	297,900	349,934	351,070
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	351,070
		Tax Required	159,596
	Delinquent Comp Rate:	1.7%	2,713
		Amount of 2024 Ad Valorem Tax	162,309

CPA Summary

City of Winchester 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	36	36	36
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	20,734	20,734	20,734
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,734**	**20,734**	**20,734**
Resources Available:	**20,770**	**20,770**	**20,770**
Expenditures:			
Annual GO Bond Payment	20,734	20,734	20,734
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,734**	**20,734**	**20,734**
Unencumbered Cash Balance Dec 31	36	36	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	20,734	20,770	20,734
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,734
		Tax Required	0
	Delinquent Comp Rate:	1.7%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	18,963	16,361	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,996
Recreational Vehicle Tax			44
16/20M Vehicle Tax			84
Commercial Vehicle Tax			1
Watercraft Tax			11
Transfers in	961		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,924**	**16,361**	**2,136**
Resources Available:	**19,924**	**16,361**	**2,136**
Expenditures:			
Allocation	19,924	16,361	17,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,924**	**16,361**	**17,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	22,500	25,894	17,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,500
		Tax Required	15,364
	Delinquent Comp Rate:	1.7%	261
		Amount of 2024 Ad Valorem Tax	15,625

Qualifies for S

CPA Summary

City of Winchester 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	66,056	78,184	47,424
Receipts:			
State of Kansas Gas Tax	12,128	14,240	14,230
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,128**	**14,240**	**14,230**
Resources Available:	**78,184**	**92,424**	**61,654**
Expenditures:			
Street Repair and Maint		45,000	45,000
Cash Reserve (2025 column)			16,654
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**45,000**	**61,654**
Unencumbered Cash Balance Dec 31	78,184	47,424	0
2023/2024/2025 Budget Authority Amount:	45,000	49,627	61,654

Adopted Budget Water/Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	331,174	385,770	389,631
Receipts:			
Water Receipts	101,959	112,000	112,000
Sewer Receipts	148,270	152,400	153,000
Deposits/Late Charges	14,005	4,000	4,000
Sanitation Receipts	38,487	36,700	37,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**302,721**	**305,100**	**306,000**
Resources Available:	**633,895**	**690,870**	**695,631**
Expenditures:			
Personnel Services	55,520	73,000	73,000
Commodities	23,997	15,620	16,500
Contractual	17,399	20,185	20,500
Sanitation	29,485	36,500	36,500
Utilities	11,523	11,880	12,000
Maintenance & Repairs	36,797	45,650	45,650
Capital Outlay	0	25,000	25,000
Debt Service	37,670	37,670	37,670
Transfers	35,734	35,734	35,734
Cash Reserve (2025 column)			393,077
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**248,125**	**301,239**	**695,631**
Unencumbered Cash Balance Dec 31	385,770	389,631	0
2023/2024/2025 Budget Authority Amount:	296,862	604,485	695,631

CPA Summary

City of Winchester

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Building/Equipment Reser		**Street/Sidewalk Reserve**		**CDBG Housing Recaptur**		**Police Car Reserve**		**Water/Sewer Utility Reserv**		
Unencumbered Cash Balance Jan 1	149,679	Unencumbered Cash Balance Jan 1	154,968	Unencumbered Cash Balance Jan 1	10,000	Unencumbered Cash Balance Jan 1	6,707	Unencumbered Cash Balance Jan 1	220,521	Total 541,875
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in	10,000	Transfer in	5,000			Transfer in	2,000	Transfer in	15,000	
Total Receipts	10,000	Total Receipts	5,000	Total Receipts	0	Total Receipts	2,000	Total Receipts	15,000	32,000
Resources Available:	159,679	Resources Available:	159,968	Resources Available:	10,000	Resources Available:	8,707	Resources Available:	235,521	573,875
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Contractual	5,250					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,250	Total Expenditures	0	Total Expenditures	0	5,250
Cash Balance Dec 31	159,679	Cash Balance Dec 31	159,968	Cash Balance Dec 31	4,750	Cash Balance Dec 31	8,707	Cash Balance Dec 31	235,521	568,625 **
										568,625 **

** Note: These two block figures should agree.

CPA Summary

City of Winchester

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,635	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		6,635
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
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:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	6,635	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,635 **
										6,635 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Winchester
will meet on September 4, 2024 at 7:00 PM at John Stuart Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	363,263	53.281	275,000	53.281	317,470	162,309	54.731
Debt Service	20,734		20,734		20,734		
Library	19,924	6.583	16,361	6.582	17,500	15,625	5.269
Special Highway			45,000		61,654		
Water/Sewer	248,125		301,239		695,631		
Non-Budgeted Funds-A	5,250						
Totals	657,296	59.864	658,334	59.863	1,112,989	177,934	60.000
						*Revenue Neutral Rate***	*52.263*
Less: Transfers	53,695		52,734		52,734		
Net Expenditure	603,601		605,600		1,060,255		
Total Tax Levied	144,371		154,992		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,411,588		2,589,077		2,965,546		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	374,877	374,877	353,741
Revenue Bonds	0	0	0
Other	227,238	177,409	139,727
Lease Purchase Principal	0	0	44,203
Total	602,115	552,286	537,671

*Tax rates are expressed in mills

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

Brandi Morris
City Official Title: City Treasurer

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Winchester
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Jefferson

Revenue Neutral Rate*	52.263	Proposed Tax Rate	60.000

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 15, 2024)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Winchester

will meet on September 4, 2024 at 7:00 PM at John Stuart Community Center for the purpose of hearing and considering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	363,253	53.231	275,000	53.281	317,470	162,309	54.231
Debt Service	20,734		20,234		20,734		
Library	19,924	6.583	16,361	6.582	17,310	13,625	3.269
Special Highway			45,020		61,624		
Water/Sewer	218,125		301,239		695,631		
Non-Budgeted Funds-A	5,230						
Totals	647,296	59.864	658,134	59.863	1,112,949	177,934	60.000
						Revenue Neutral Rate**	57.763
Less: Transfers	53,695		52,734		51,934		
Net Expenditure	603,601		605,600		1,060,255		
Total Tax Levied	144,375		154,992		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,411,588		2,589,077		2,965,546		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	374,877	374,877	353,741
Revenue Bonds	0	0	0
Other	227,238	177,499	139,737
Lease Purchase Principal	0	0	44,203
Total	602,115	552,236	537,671

*Tax rates are expressed in mills

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

Brenda Martin

City Official Title: City Treasurer