CERTIFICATE

2026

To the Clerk of Logan County, State of Kansas
We, the undersigned, officers of
Winona Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was 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 for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962		29,950	170	.024
Debt Service	10-113				
Library	12-1220				
Road	68-518c		165,950	129,995	23.105
Special Road	80-1413		30,000	29,036	5.161
Special Machinery					
Totals		xxxxxx	225,900	159,201	28.290
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					5,626,233
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	28.315
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Roger D Kough

Address:
190 W 6th St
Colby, KS 67701

Email:
roger@rogerkough.com

Attest: Sept. 18th 2025

County Clerk

Trustee

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary

Winona Township
Logan County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	148,398	3,128	85	304	206	75
Special Road	10,821	228	6	22	15	5
	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
Total	159,219	3,356	91	326	221	80

County Treas Motor Vehicle Estimate 3,356

County Treas Recreational Vehicle Estimate 91

County Treas 16/20M Vehicle Estimate 326

County Treas Commercial Vehicle Tax Estimate 221

County Treas Watercraft Tax Estimate 80

MVT Factor 0.02108

RVT Factor 0.00057

16/20M Factor 0.00205

Comm Veh Factor 0.00139

Watercraft Factor 0.00050

2026

Winona Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Winona Township
Logan County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Kubota MFWD Tractor	10/27/20	84	3.20	120,800	47,414	16,842	16,842
				Total	**47,414**	**16,842**	**16,842**

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

Winona Township 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 January 1	46,630	27,095	22,780
Receipts:			
Ad Valorem Tax	3,836	0	xxxxxxxxxxxxxx
Delinquent Tax	4		
Motor Vehicle Tax	84	71	0
Recreational Vehicle Tax	2	1	0
16/20 M Vehicle Tax	14	4	0
Commercial Vehicle Tax		7	0
Watercraft Tax		2	0
Gross Earnings (Intangibles) Tax			0
Redemption	24		
Escaped	14		
Interest on Idle Funds	9,272	7,000	7,000
Neighborhood Revitalization Rebate			0
Miscellaneous	834		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,084**	**7,085**	**7,000**
Resources Available:	**60,714**	**34,180**	**29,780**
Expenditures:			
Officers Pay	1,350	1,400	1,500
Salaries & Wages	5,927	6,000	6,200
Employee Benefits			
Operations		4,000	22,250
Equipment	25,263		
Buildings Maintenance			
Insurance			
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous	1,079		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**33,619**	**11,400**	**29,950**
Unencumbered Cash Balance Dec 31	27,095	22,780	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	26,500	11,400	29,950
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	29,950
		Tax Required	170
	Delinquent Comp Rate:	0.2%	0
		Amount of 2025 Ad Valorem Tax	170

CPA Summary

Winona Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	50,025	23,803	25,948
Receipts:			
Ad Valorem Tax	119,696	148,398	xxxxxxxxxxxxxx
Delinquent Tax	177		
Motor Vehicle Tax	3,096	2,175	3,128
Recreational Vehicle Tax	76	25	85
16/20M Vehicle Tax	139	132	304
Commercial Vehicle Tax	192	210	206
Watercraft Tax	78	63	75
Special Highway/Gasoline Tax	5,180	5,142	6,511
Redemption	1,028		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-223		0
Miscellaneous	9,914		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**139,353**	**156,145**	**10,309**
Resources Available:	**189,378**	**179,948**	**36,257**
Expenditures:			
Salaries & Wages	17,659	18,000	19,300
Employee Benefits			
Operations	59,500	15,000	17,650
Repairs	16,920	51,000	59,000
Equipment	71,496	70,000	70,000
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**165,575**	**154,000**	**165,950**
Unencumbered Cash Balance Dec 31	23,803	25,948	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	169,800	168,300	165,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	165,950
		Tax Required	129,693
	Delinquent Comp Rate:	0.2%	302
		Amount of 2025 Ad Valorem Tax	129,995

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

Winona Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	24,527	15,167	756
Receipts:			
Ad Valorem Tax	35,283	10,821	xxxxxxxxxxxxxx
Delinquent Tax	45		
Motor Vehicle Tax	430	641	228
Recreational Vehicle Tax	10	7	6
16/20 M Vehicle Tax	14	39	22
Commercial Vehicle Tax	29	62	15
Watercraft Tax	12	19	5
Redemption	154		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-66		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**35,911**	**11,589**	**276**
Resources Available:	**60,438**	**26,756**	**1,032**
Expenditures:			
Wages	866		
Road	44,405	26,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**45,271**	**26,000**	**30,000**
Unencumbered Cash Balance Dec 31	15,167	756	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	36,000	37,000	30,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	28,968
	Delinquent Comp Rate:	0.2%	68
		Amount of 2025 Ad Valorem Tax	29,036

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.2%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Winona Township

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is to be reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
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	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

Winona Township

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Special Road			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 5,623,090

Valuation Factor: 5,623.090

Neighborhood Revitalization Subj to Rebate: 25,592

Neighborhood Revitalization factor: 25.592

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Winona Township **HEREBY NOTIFIES THE LOGAN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is _____

The date of our hearing is: _____

The time of our hearing is: _____

The location of our hearing is: _____

✓ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand on July 18th, 2025.

Justin Gatton Trustee

Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

State of Kansas
Township

NOTICE OF BUDGET HEARING

The governing body of
Winona Township
Logan County
will meet on August 18, 2025 at 8:30 a.m. at 204 Bellview Ave, Winona, 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 Logan County Clerk's Office 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 2024		Current Year Estimate 2025		Proposed Budget 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	33,619	0.472	11,400		29,950	170	0.030
Debt Service							
Library							
Road	165,575	17.661	154,000	23.715	165,950	129,995	23.118
Special Road	45,271	5.206	26,000	1.729	30,000	29,036	5.164
Special Machinery							
Totals	244,465	23.339	191,400	25.444	225,900	159,201	28.312
						*Revenue Neutral Rate***	*28.315*
Less: Transfers	0		0		0		
Net Expenditure	244,465		191,400		225,900		
Total Tax Levied	159,967		159,219		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	6,824,942		6,257,502		5,623,090		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	131,838		90,406		47,414		
Total	131,838		90,406		47,414		

*Tax rates are expressed in mills.

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

Scott Schertz
Treasurer

Page No.

7-30

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 30th day of July, 2025
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	$ 85.50
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 85.50

Julie Busch
(Signed)

Witness my hand this 31st day of July, 2025

SUBSCRIBED and SWORN to before me this 31st day of July, 2025.

Anita Gabel
(Notary Public)

My commission expires January 16, 2028

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

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Winona Township
Logan County
will meet on August 18, 2025 at 8:30 a.m. at 204 Bellview Ave, Winona, 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 Logan County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 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	33,619	0.472	11,400		29,950	170	0.030
Debt Service							
Library							
Road	165,575	17.661	154,000	23.715	165,950	129,995	23.118
Special Road	45,271	5.206	26,000	1.729	30,000	29,036	5.164
Special Machinery							
Totals	244,465	23.339	191,400	25.444	225,900	159,201	28.312
						*Revenue Neutral Rate***	28.315
Less: Transfers	0		0		0		
Net Expenditure	244,465		191,400		225,900		
Total Tax Levied	159,967		159,219		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	6,824,942		6,257,502		5,623,090		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	131,838		90,406		47,414		
Total	131,838		90,406		47,414		

*Tax rates are expressed in mills.

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

Scott Schertz
Treasurer

(First published in The Oakley Graphic on July 30, 2025.)