State of Kansas
City

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Windom
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 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	Amount of 2025 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			
Fund	**K.S.A.**				
General	12-101a	6	125,000	24,818	
Debt Service	10-113	7			
Library	12-1220	7			
		8			
		8			
		9			
		9			
Special Highway		10	4,800		
Solid Waste		10	14,400		
Sewer		11	7,200		
Sewer Lift Station		11	10,522		
Water		12	85,195		
		12			
		13			
		14			
Totals		xxxxxx	247,117	24,818	43,925
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			565,007
RNR Hearing Notice		16			
Neighborhood Revitalization		17			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	57.209
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Lisa McNichols
City Clerk
Address:
611 Main St,
Windom, KS67491
Email:
cityofwindomkansas@gmail.com

9-19-25
Date Attested: August 9th, 2025

Hollie D. Mellroy
County Clerk

John Ratzlaff, Janis Bernal, Dana Hodges, Steve Taylor
Governing Body

Windom

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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	24,818	6,371	259	17	0	928
Debt Service						
Library						
TOTAL	24,818	6,371	259	17	0	928

County Treas Motor Vehicle Estimate 6,371

County Treas Recreational Vehicle Estimate 259

County Treas 16/20M Vehicle Estimate 17

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 928

Motor Vehicle Factor 0.25671

Recreational Vehicle Factor 0.01044

16/20 Vehicle Factor 0.00068

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.03739

Windom 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
ank Reserve Money Mar	General Fund	20,000	25,000	15,000	
	Totals	20,000	25,000	15,000	
	Adjustments*				
	Adjusted Totals	20,000	25,000	15,000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Rural Develop - Water Line	3/24/2014	9/1/2053	2.50	296,000	229,255	4/7	4/7	5,868	5,466	6,172	5,620
Total G.O. Bonds					**229,255**			**5,868**	**5,466**	**6,172**	**5,620**
Revenue Bonds:											
Revolving Loan - Lift Statior	9/7/2007	3/31/2027	2.57	169,907	35,006	4/1, 9/1	4/1, 9/1	756	9,684	530	9,935
Total Revenue Bonds					**35,006**			**756**	**9,684**	**530**	**9,935**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**264,261**			**6,624**	**15,150**	**6,702**	**15,555**

State of Kansas
City

Windom 2026

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 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

***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: Windom
McPherson 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	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$564,332	$492,196
Did Assessed Valuation Decrease?	Yes	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

Windom 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	69,715	59,628	54,452
Receipts:			
Ad Valorem Tax	29,485	24,818	xxxxxxxxxxxxxxxx
Delinquent Tax	540	1,186	950
Motor Vehicle Tax	5,382	6,371	6,371
Recreational Vehicle Tax	255	259	259
16/20M Vehicle Tax	0	17	17
Commercial Vehicle Tax	0		0
Watercraft Tax	12	928	928
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	0	0	
Compensating Use Tax	7,000	8,500	
Local Sales Tax	20,000	26,000	
Franchise Tax	8,084	6,032	
Licenses	145	180	
Building Permits	162	190	
State of Kansas	1,030	500	
Transfer from Capital Improvement	0	0	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**72,095**	**74,981**	**8,525**
Resources Available:	**141,810**	**134,609**	**62,977**
Expenditures:			
Salaries & Wages	49,129	52,252	54,000
Employee Benefits	0	0	0
Law Enforcemment Expenses	9,000	9,500	9,600
Repairs and Maintainence	4,000	4,750	4,000
Street Lights	5,131	4,173	5,200
Streets	6,546	1,828	6,000
Park	3,976	3,203	5,500
Other	0	0	600
Sewer Improvements	4,400	4,450	5,000
Transfer to Capital Improvement			
Pool			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**82,182**	**80,156**	**89,900**
Unencumbered Cash Balance Dec 31	59,628	54,452	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	117,843	175,389	89,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,900
		Tax Required	26,923
	Delinquent Comp Rate:	4.2%	1,142
		Amount of 2025 Ad Valorem Tax	**28,065**

CPA Summary

Windom 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Rec Deparment			
Salaries	49,129	52,252	54,000
Contractual	4,000	4,000	4,500
Commodities			
Capital Outlay	96,000		96,500
Total	**149,129**	**56,252**	**155,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page Total	**149,129**	**56,252**	**155,000**

Windom 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.2%	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	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.2%	0
		Amount of 2025 Ad Valorem Tax	0

Qualifies for

CPA Summary

State of Kansas
City

Windom 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.2%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.2%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Windom 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.2%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.2%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Windom 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	1,895	3,500	6,000
Receipts:			
State of Kansas Gas Tax		4,500	4,500
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**4,500**	**4,500**
Resources Available:	**1,895**	**8,000**	**10,500**
Expenditures:			
Street Repair and Maint	1,894	3,500	3,850
Wage	0	950	1,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,894**	**4,450**	**4,850**
Unencumbered Cash Balance Dec 31	1	3,550	5,650
2024/2025/2026 Budget Authority Amoun	4,800	5,800	4,850

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,640	9,940	11,011
Receipts:			
Charges to Customers	10,540	12,611	12,650
Surcharge	450	500	550
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,990**	**13,111**	**13,200**
Resources Available:	**21,630**	**23,051**	**24,211**
Expenditures:			
Wages	450	500	550
McPherson Area Solid Waste Utility	10,640	10,890	11,000
Maintenance, Mowing and Supplies	600	650	700
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,690**	**12,040**	**12,250**
Unencumbered Cash Balance Dec 31	9,940	11,011	11,961
2024/2025/2026 Budget Authority Amoun	14,400	13,900	12,250

CPA Summary

Windom 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,000	53,000	53,500
Receipts:			
Charges to Customers	15,496	15,890	16,250
Savings	1,950	1,950	1,950
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**17,446**	**17,840**	**18,200**
Resources Available:	**69,446**	**70,840**	**71,700**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	69,446	70,840	71,700
2024/2025/2026 Budget Authority Amount	7,200	8,000	0

Adopted Budget **Sewer Lift Station**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,625	3,750	3,850
Receipts:			
Charges to Customers	10,700	10,700	10,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,700**	**10,700**	**10,700**
Resources Available:	**14,325**	**14,450**	**14,550**
Expenditures:			
KS Dept of Health Loan Payment	10,522	10,522	10,522
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,522**	**10,522**	**10,522**
Unencumbered Cash Balance Dec 31	3,803	3,928	4,028
2024/2025/2026 Budget Authority Amount	10,522	11,521	10,522

CPA Summary

Windom 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,855	60,071	89,396
Receipts:			
Water Sales	91,800	92,500	93,500
Meter Fees	22,500	22,500	23,000
Interest Income	200	250	275
Other Income	250	250	275
Interest on Idle Funds	16	25	30
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**114,766**	**115,525**	**117,080**
Resources Available:	**144,621**	**175,596**	**206,476**
Expenditures:			
Salaries & Wages	19,900	20,000	25,000
Water Purchase	38,000	38,500	39,500
Proof Services	2,600	2,650	2,675
Repairs and Supplies	12,500	12,550	12,550
Loan	11,550	12,500	12,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**84,550**	**86,200**	**92,225**
Unencumbered Cash Balance Dec 31	60,071	89,396	114,251
2024/2025/2026 Budget Authority Amount	85,550	95,150	92,225

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

Windom 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Camden, ss:

I, Laquansay Nickson Watkins, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Sep 17, 2025

Advertising Fee: $217.35

Laquansay Nickson Watkins

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 09/17/2025

Notary Public

Notarized remotely online using communication technology via Proof.

State of Kansas
City
2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Windom
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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
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Library	12-1220	7			
		8			
		8			
		9			
		9			
Special Highway		10	4,800		
Solid Waste		10	14,400		
Sewer		11	7,200		
Sewer Lift Station		11	10,522		
Water		12	85,195		
		12			
		13			
		14			
Totals		XXXXXX	247,117	24,818	
Budget Hearing Notice		15			XXXXXX
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice		16			
Neighborhood Revitalization		17			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	57.209
Does budget require a resolution to exceed the Revenue Neutral Rate*	NO

Assisted by:
Lisa MeNichols
City Clerk
Address:
611 Main St.
Windom, KS 67491
Email:
cityofwindomkansasgmail.com

Date Attested: August 9th 2025

County Clerk

Governing Body

Published in McPherson Sentinel September 17, 2025.

3857510

Input Sheet for City Budget Workbook

Enter city name ("City of _____"):	Windom
Enter county name followed by "County":	McPherson County

Enter year being budgeted (YYYY): 2026

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2025 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:	Statute	2025 Expenditures	2024 Ad Valorem Tax
General	12-101a	175,389	24,818
Debt Service	10-113		
Library	12-1220		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2025 Budgeted Year			24,818

Other (non-tax levy) fund names:	
Special Highway	5,800
Solid Waste	13,900
Sewer	8,000
Sewer Lift Station	11,521
Water	95,150
Single No Tax Levy Fund:	
Total Expenditures for 2025 Budgeted Year	309,760

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2025 Budget, Budget Sumary Page.

	2023 Tax Rate (2024 Column)
General	65.593
Debt Service	
Library	
0	
0	
0	
0	
Total	65.593

Total Tax Levied (2024 budget column)	24,818
Assessed Valuation (2024 budget column)	492,196

Windom 2026

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2025	492,196
Gross earnings (intangible) tax estimate for 2026	0
Neighborhood Revitalization	403

Revenue Neutral Rate 57.209

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	65.593
Debt Service	
Library	
0	
0	
0	
0	
Total	65.593

Final Assessed Valuation from the November 1, 2024 Abstract	564,332

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	6,371
Recreational Vehicle Tax Estimate	259
16\20 M Vehicle Tax Estimate	17
Commercial Vehicle Tax Estimate	0
Watercraft Tax Estimate	928

Computation of Delinquency

Actual Delinquency for 2023 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	4.2%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From Municipal Services Website (Budget Workbooks and Tax Estimates)	
2026 State Distribution for Kansas Gas Tax	4,500
2026 County Transfers for Gas***	
Adjusted 2025 State Distribution for Kansas Gas Tax	4,500
Adjusted 2025 County Transfers for Gas***	

***Note: Only used when a portion of the county monies are distributed to the cities under the provisions of K.S.A. 79-3425c

From the 2024 Budget Certificate Page	
Funds	2024 Expenditure Amounts Budget Authority
General	117,843
Debt Service	
Library	
0	
0	
0	
0	
Special Highway	4,800
Solid Waste	14,400
Sewer	7,200
Sewer Lift Station	10,522
Water	85,550
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Input Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 9, 2025
Time:	5:45 PM
Location:	City Hall
Available at:	City Hall

Budget Hearing Notice Only

Official Name:	Lisa McNichols
Official Title:	City Clerk
Date:	07/02/2025
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.	
Time:	5:45 PM
Location:	City Hall
Budget Available at:	City Hall

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name:	
Official Title:	
Date:	
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.	
Time:	
Location:	
Budget Available at:	

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Additionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:	08/09/2025
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.	
Time:	5:45 PM
Location:	City Hall

If the taxing subdivisin wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the buget hearing notice.

CPA Summary of Assumptions

Roll Call Vote

A Roll Call Vote of the City of Windom To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date)

Resolution No. _____

Governing Body Member	Yes	No	No Vote
John Ratzlaff			
Dennis Holmquist			
Alice Jo Taylor			
Richard Golden			
Debbie Gadberry			
TOTAL			

Certified:

Lisa McNichols

Sending Original

State of Kansas
City

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Windom
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 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	Amount of 2025 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			
Fund	**K.S.A.**				
General	12-101a	6	125,000	24,818	43.925
Debt Service	10-113	7			
Library	12-1220	7			
		8			
		8			
		9			
		9			
Special Highway		10	4,800		
Solid Waste		10	14,400		
Sewer		11	7,200		
Sewer Lift Station		11	10,522		
Water		12	85,195		
		12			
		13			
		14			
Totals		xxxxxx	247,117	24,818	43.925
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			565,007
RNR Hearing Notice		16			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		17			

62.446 But Said NO on RNR
57.209 Max

Revenue Neutral Rate	57.209
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Lisa McNichols
City Clerk
Address:
611 Main St.
Windom, KS67491
Email:
cityofwindomkansas@gmail.com

9-8-25

Date Attested: August 9th, 2025

Hollie D. Melroy
County Clerk

John Rathbuff, Dennis Bernal, Linda Taylor
Governing Body

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:

- Nov 5, 2025

Advertising Fee: $170.10

Edmar Corachia

Agent

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

Signed or attested before me on this: 11/05/2025

Notary Public

Notarized remotely online using communication technology via Proof.

State of Kansas
City
2026

NOTICE OF BUDGET HEARING

The governing body of
City of Windom
We will meet on November 12, 2025 at 5:45 PM at City Hall Located at 611 Main Street, Windom, KS 67491
for the purpose of our budget hearing 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 611 Main St, Windom, KS 67491 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	82,182		80,156	65.593	89,900	28,091	57.073
Debt Service							
Library							
Special Highway	1,894		4,450		4,850		
Solid Waste	11,690		12,040		11,550		
Sewer							
Sewer Lift Station							
Water	84,550		86,200		92,225		
Totals	180,316	0.000	182,846	65.593	198,525	28,091	57.073
						*Revenue Neutral Rate***	*57.209*
Less: Transfers	20,000		25,000		15,000		
Net Expenditure	160,316		157,846		183,525		
Total Tax Levied	0		0		xxxxxxxxx		
Assessed Valuation	0		492,196		492,196		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	229,255
Revenue Bonds	0	0	35,006
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	264,261

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Lisa McNichols
City Official Title: City Clerk

Published in McPherson Sentinel November 5, 2025.

3998020

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Windom **HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED/NOT EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate. Our proposed mill levy rate is: _____

General: _____

Employee Benefits: _____

Employee Benefits Safety: _____

Capital Outlay: _____

Industrial Development: _____

Library: _____

Library Benefits: _____

Municipal Equipment Reserve: _____

Bond & Interest: _____

Ambulance/Fire Equipment: _____

Recreation: _____

Street: _____

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: _____

X 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 and official seal on August, 2025.

(Seal)

Clerk or 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.

RECEIVED JUL 17 2025