CERTIFICATE

To the Clerk of Rooks County, State of Kansas

We, the undersigned, officers of

City of Woodston

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	83,760	30,266	
Special Highway		7	19,771		
Water Debt		7	16,548		
Sewer Debt		8	7,326		
Water Utility		8	169,068		
Sewer Utility		9	20,640		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	317,113	30,266	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization		12			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	83.640
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:

Email:

Attest: 8/18, 2025
Laura Montgomery
County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Woodston

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	30,461	2,619	83	196	731	44
TOTAL	30,461	2,619	83	196	731	44

County Treas Motor Vehicle Estimate	2,619				
County Treas Recreational Vehicle Estimate		83			
County Treas 16/20M Vehicle Estimate			196		
County Treas Commercial Vehicle Tax Estimate				731	
County Treas Watercraft Tax Estimate					44

Motor Vehicle Factor	0.08598				
Recreational Vehicle Factor		0.00272			
16/20M Vehicle Factor			0.00643		
Commercial Vehicle Factor				0.02400	
Watercraft Factor					0.00144

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 Utility Fund	General Fund	15,000	32,000	32,587	KSA 12-825d
Water Utility Fund	Water Debt	18,600	18,600	18,600	KSA 12-825d
Water Utility Fund	Water Maintenance Reserve	2,100	2,100	2,100	KSA 12-825d
Water Utility Fund	Debt Service Sewer	0	0	0	KSA 12-825d
Sewer Utility Fund	Sewer Reserve	2,100	2,100	2,100	KSA 12-825d
Sewer Utility Fund	Sewer Debt	8,400	8,400	8,400	KSA 12-825d
	Totals	46,200	63,200	63,787	
	Adjustments*				
	Adjusted Totals	46,200	63,200	63,787	

*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 Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond 2011A	9/2/2011	9/2/2051	3.25	342,000	274,171	9/23	9/23	8,911	6,489	8,700	6,700
GO Bond 2011B	9/2/2011	9/2/2051	3.25	25,000	20,145	9/23	9/23	680	468	664	484
Total G.O. Bonds					**294,316**			**9,591**	**6,957**	**9,364**	**7,184**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Revolving Loan	9/21/2012	3/1/2034	2.29	118,962	62,228	3/1 & 9/1	3/1 & 9/1	1,391	5,935	1,391	5,935
Total Other					**62,228**			**1,391**	**5,935**	**1,391**	**5,935**
Total Indebtedness					**356,544**			**10,982**	**12,892**	**10,755**	**13,119**

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
None							
Totals					**0**	**0**	**0**

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

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	14,513	14,757	12,453
Receipts:			
Ad Valorem Tax	30,587	30,461	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	0	2,971	2,619
Recreational Vehicle Tax	0	115	83
16/20M Vehicle Tax	0	237	196
Commercial Vehicle Tax	0	278	731
Watercraft Tax	0	5	44
Gross Earning (Intangible) Tax	0	0	0
Reimbursements	0	0	0
Franchise Fees	6,635	5,200	5,200
Transfer In from Water Fund	15,000	32,000	32,587
Interest on Idle Funds	0	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-611	-419
Miscellaneous	1,954		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,176**	**70,656**	**41,041**
Resources Available:	**68,689**	**85,413**	**53,494**
Expenditures:			
Personal Services	17,850	19,000	19,000
Commodities	8,374	20,000	30,800
Contractual Services	26,966	33,960	33,960
Miscellaneous	742	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,932**	**72,960**	**83,760**
Unencumbered Cash Balance Dec 31	14,757	12,453	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	80,014	83,760	83,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	83,760
		Tax Required	30,266
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	30,266

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	10,312	12,771	16,271
Receipts:			
State of Kansas Gas Tax	2,459	3,500	3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,459**	**3,500**	**3,500**
Resources Available:	**12,771**	**16,271**	**19,771**
Expenditures:			
Capital Outlay	0	0	19,771
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**19,771**
Unencumbered Cash Balance Dec 31	12,771	16,271	0
2024/2025/2026 Budget Authority Amount:	14,808	17,292	19,771

Adopted Budget

Water Debt	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,567	32,646	34,698
Receipts:			
Transfer in Water Fund	18,600	18,600	18,600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,600**	**18,600**	**18,600**
Resources Available:	**49,167**	**51,246**	**53,298**
Expenditures:			
Debt Payment - 2011 Bond A and Bond B	16,521	16,548	16,548
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,521**	**16,548**	**16,548**
Unencumbered Cash Balance Dec 31	32,646	34,698	36,750
2024/2025/2026 Budget Authority Amount:	49,167	16,548	16,548

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Debt**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,186	22,260	23,334
Receipts:			
Transfer in Sewer Fund	8,400	8,400	8,400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,400**	**8,400**	**8,400**
Resources Available:	**29,586**	**30,660**	**31,734**
Expenditures:			
Debt Payment - KDHE Revolving Loan	7,326	7,326	7,326
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,326**	**7,326**	**7,326**
Unencumbered Cash Balance Dec 31	22,260	23,334	24,408
2024/2025/2026 Budget Authority Amount:	29,586	7,326	7,326

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	64,301	125,081	126,481
Receipts:			
Charge to Customers	129,615	130,000	130,000
Interest on Idle Funds	332	0	0
Miscellaneous	2,707	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**132,654**	**130,000**	**130,000**
Resources Available:	**196,955**	**255,081**	**256,481**
Expenditures:			
Personal Services	612	20,000	20,000
Commodities	1,130	15,694	15,694
Contractual Services	34,432	40,206	80,087
Transfer to General Fund	15,000	32,000	32,587
Transfer to Water Debt Fund	18,600	18,600	18,600
Transfer to Water Maintenance Reserve	2,100	2,100	2,100
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,874**	**128,600**	**169,068**
Unencumbered Cash Balance Dec 31	125,081	126,481	87,413
2024/2025/2026 Budget Authority Amount:	122,906	128,600	169,068

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	6,032	4,540	3,640
Receipts:			
Charge to Customers	15,009	17,000	17,000
Interest on Idle Funds	46	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,055**	**17,000**	**17,000**
Resources Available:	**21,087**	**21,540**	**20,640**
Expenditures:			
Personal Services	5,427	6,200	6,200
Commodities	0	600	600
Contractual Services	620	600	3,340
Transfer to Sewer Debt Service Fund	8,400	8,400	8,400
Transfer to Sewer Reserve Fund	2,100	2,100	2,100
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,547**	**17,900**	**20,640**
Unencumbered Cash Balance Dec 31	4,540	3,640	0
2024/2025/2026 Budget Authority Amount:	24,650	22,732	20,640

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bond Reserve Fund		**Water Maintenance Reserve**		**Sewer Reserve**		**ARPA Fund**		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,514	Cash Balance Jan 1	12,096	Cash Balance Jan 1	19,950	Cash Balance Jan 1	9,662	Cash Balance Jan 1		55,222
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	279	Transfer in from Sewe	2,100	Transfer in from Sewe	2,100	Federal Grant	0			
Total Receipts	279	Total Receipts	2100	Total Receipts	2100	Total Receipts	0	Total Receipts	0	4,479
Resources Available:	13,793	Resources Available:	14,196	Resources Available:	22,050	Resources Available:	9,662	Resources Available:	0	59,701
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Grant Expenditures	9,662			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	9,662	Total Expenditures	0	9,662
Cash Balance Dec 31	13,793	Cash Balance Dec 31	14,196	Cash Balance Dec 31	22,050	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**50,039** **
										50,039 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of Woodston
will meet on August 11, 2025 at 7:00 PM at 512 Main, Woodston, 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 512 Main, Woodston, 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	53,932	89.584	72,960	88.475	83,760	30,266	83.640
Special Highway					19,771		
Water Debt	16,521		16,548		16,548		
Sewer Debt	7,326		7,326		7,326		
Water Utility	71,874		128,600		169,068		
Sewer Utility	16,547		17,900		20,640		
Non-Budgeted Funds-A	9,662						
Totals	175,862	89.584	243,334	88.475	317,113	30,266	83.640
						*Revenue Neutral Rate***	*83.640*
Less: Transfers	46,200		63,200		63,787		
Net Expenditure	129,662		180,134		253,326		
Total Tax Levied	30,461		30,461		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	340,028		342,080		361,860		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	307,554		301,028		294,316		
Revenue Bonds	0		0		0		
Other	73,700		68,029		62,228		
Lease Purchase Principal	0		0		0		
Total	381,254		369,057		356,544		

*Tax rates are expressed in mills

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

0
Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	29,847	82.482	419
Debt Service	0		0
Library	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	29,847	82.482	419

2025 July 1 Valuation: 361,860

Valuation Factor: 361.860

Neighborhood Revitalization Subj to Rebate: 5,077

Neighborhood Revitalization factor: 5.077

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

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of
City of Woodston
will meet on August 11, 2025 at 7:00 PM at 512 Main, Woodston, 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 512 Main, Woodston, 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	53,932	80.584	72,960	86.475	83,750	30,256	83.640
Special Highway					19,771		
Water Debt	16,521		16,548		16,548		
Sewer Debt	7,326		7,326		7,326		
Water Utility	71,574		128,800		169,068		
Sewer Utility	16,547		17,900		20,640		
Non-Budgeted Funds-A	9,882						
Totals	175,882	80.584	243,334	88.475	317,113	30,256	83.640
							Revenue Neutral Rate** 83.640
Less: Transfers	46,200		63,200		63,787		
Net Expenditure	129,682		180,134		253,326		
Total Tax Levied	30,461		30,461		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	340,028		342,080		361,860		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	307,554		301,028		294,316		
Revenue Bonds	0		0		0		
Other	73,700		68,029		62,228		
Lease Purchase Principal	0		0		0		
Total	381,254		369,057		356,544		

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

Shari Pritchard
Official Title: City Clerk

(First published in the Stockton Sentinel July 31, 2025—1t)

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, ROOKS COUNTY: ss:

SUSAN SCHNEIDER, being duly sworn, deposes and says: That she is the co-publisher of the STOCKTON SENTINEL LLC, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Rooks County, Kansas, with a general paid circulation on a weekly basis in Rooks County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least 50 times a year; and has been admitted at the post office of Stockton, Kansas, in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper one consecutive week(s), the first publication thereof being made as aforesaid on the 31st day of July, 2025, with subsequent publication being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Susan Schneider

Subscribed and sworn to before me this 31st day of July, 2025

Barb J Hamilton
Clerk of the District Court/Notary Public

My Commission Expires: 01-30-2028

Printer's Fees: $ 78.00

Additional Copies: $ 5.00