2025

CERTIFICATE

To the Clerk of Logan, State of Kansas
We, the undersigned, officers 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	198,090	77,610	54.783
Debt Service	10-113	7			
Library	12-1220	7			
Employee Benefits		8	23,000	9,615	6.787
		8			
Special Highway		9	14,476		
Water Utility		9	212,048		
Special Machinery		10	20,547		
Sewer Bond Reserve		10	4,000		
Gas Utility		11	321,612		
Sewer Utility		11	117,830		
Capital Improvements		12	25,000		
Utility Depreciation Reserve		12	63,135		
Non-Budgeted Funds-A		13			
Totals		xxxxxxx	999,738	87,225	61.570
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					1,416,674
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	57.958
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
WCC, Inc.

Address:
PO Box 638
Sharon Springs, KS 67758
Email:
wcc@wcc-cpa.com

Attest: 9/12/24, 2024
County Clerk

Mayor
Council
Council
Council
Council
Governing Body

No assurance provided - See selected notes in CPA Summary

Winona

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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	76,212	14,163	182	505	617	130
Debt Service						
Library						
Employee Benefits	8,582	1,595	20	71	70	15
TOTAL	84,794	15,758	202	576	687	145

County Treas Motor Vehicle Estimate	15,758				
County Treas Recreational Vehicle Estimate		202			
County Treas 16/20M Vehicle Estimate			576		
County Treas Commercial Vehicle Tax Estimate				687	
County Treas Watercraft Tax Estimate					145

Motor Vehicle Factor	0.18584				
Recreational Vehicle Factor		0.00238			
16/20M Vehicle Factor			0.00679		
Commercial Vehicle Factor				0.00810	
Watercraft Factor					0.00171

Winona 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
Gas Utility	General	20,000	20,000	20,000	12-825d
Gas Utility	Utility Depreciaiton Reserv	5,000	5,000	5,000	12-825d
Sewer	Sewer Bond Reserve	400	400	400	12-825d
Gas Utility	Special Machinery	5,000	5,000	5,000	12-825d
	Totals	30,400	30,400	30,400	
	Adjustments*				
	Adjusted Totals	30,400	30,400	30,400	

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

Winona

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 216 BI	9/9/2016	6/28/2052	2.25	787,000	576,580	6/28	6/28	12,973	14,418	12,649	14,742
Total G.O. Bonds					**576,580**			**12,973**	**14,418**	**12,649**	**14,742**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**576,580**			**12,973**	**14,418**	**12,649**	**14,742**

Winona

2025

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, 2024	Payments Due 2024	Payments Due 2025
Tractor	8/1/2021	60	2.80	61,487	37,878	13,363	13,363
Totals					**37,878**	**13,363**	**13,363**

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

CPA Summary
City Of Winona

Selected Notes

Basis of Accounting

The column, prior years actual for 2023 has been prepared on the basis of financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Disclosures

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the basis of financial reporting provisions of the Kansas Municipal Audit and Accounting Guide.

Nature of the Projection

This financial projection, in columns 2 and 3 Current Year Estimation for 2024 and Projected Budget for year of 2025 presents to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection periods if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgement as of July 2, 2024, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Summary of Significant Assumptions

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3 are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains as projected between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

FUND 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	52,610	54,486	54,049
Receipts:			
Ad Valorem Tax	65,701	76,212	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6		
Motor Vehicle Tax	13,955	13,904	14,163
Recreational Vehicle Tax	201	208	182
16/20M Vehicle Tax	401	530	505
Commercial Vehicle Tax	613	553	617
Watercraft Tax			130
Gross Earning (Intangible) Tax	1,843	1,456	2,334
Neighborhood Revitalization			
County Reimbursments	1,183	3,000	5,000
Cemetery	75	500	1,500
Local Sales Tax	25,719	13,000	
Franchise Tax	7,120	12,000	15,000
Licenses	500	500	1,000
Redemption Tax	1,930	2,000	2,500
Transfer from Gas	20,000	20,000	20,000
Wellness Center Membership	1,865	2,500	3,500
Grant Income			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	11,130		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**152,242**	**146,363**	**66,431**
Resources Available:	**204,852**	**200,849**	**120,480**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	204,852	200,849	120,480
Expenditures:			
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	0	0
Sub-Total detail page	0	0	0
General Administration:			
Personal Services	48,531	55,000	65,000
Office Expenses & Supplies	6,002	7,500	10,000
Utilities	8,590	9,000	10,000
Equipment & Building Maintenance	7,839	8,000	12,000
Insurance	18,939	20,000	23,000
Professional Services	14,717	12,000	15,000
Capital Outlay	22,834	15,000	29,000
Noxious Weed Dept	534	600	1,200
Street Department:			
Personal Services	175	4,000	8,000
Repairs & Supplies	1,262	1,500	2,000
Gas & Oil	1,802	2,000	4,000
Street Lighting	5,123	5,500	8,000
Fire Department			
Equipment Repair	23	1,500	2,000
Capital Outlay			
Cemetery:			
Contractual Services	3,800	4,000	6,000
Repairs	375	1,000	2,000
Materials & Supplies		200	890
Transfer to Special Machinery			
Transfer to Capital Improvement			
Cash Reserve (2025 column)			
Miscellaneous	9,820		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**150,366**	**146,800**	**198,090**
Unencumbered Cash Balance Dec 31	54,486	54,049	xxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	203,218	202,198	198,090
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	198,090
		Tax Required	77,610
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	77,610

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 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	5,894	5,894	5,894
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	5,894	5,894	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	5,894	5,894	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,814	13,230	11,614
Receipts:			
Ad Valorem Tax	9,248	8,582	xxxxxxxxxxxxxxxxx
Delinquent Tax	1		
Motor Vehicle Tax	1,508	1,535	1,595
Recreational Vehicle Tax	22	29	20
16/20M Vehicle Tax	43	60	71
Commercial Vehicle Tax	66	78	70
Watercraft Tax			15
Redemption Tax	231	200	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**11,119**	**10,484**	**1,771**
Resources Available:	24,933	23,714	13,385
Expenditures:			
Employee Benefits			
Social Security	7,252	7,000	12,000
Unemployment	95	100	1,000
Workmans Comp	4,356	5,000	7,000
Insurance			3,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,703**	**12,100**	**23,000**
Unencumbered Cash Balance Dec 31	13,230	11,614	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	23,000	23,000	23,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,000
		Tax Required	9,615
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	9,615

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		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:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 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	9,177	14,166	10,176
Receipts:			
State of Kansas Gas Tax	4,989	4,310	4,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,989**	**4,310**	**4,300**
Resources Available:	**14,166**	**18,476**	**14,476**
Expenditures:			
Special Street & Hwy			
Personal Services		4,000	6,000
Oil, Diesel & Fuel		300	476
Repairs & Supplies		4,000	8,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**8,300**	**14,476**
Unencumbered Cash Balance Dec 31	14,166	10,176	0
2023/2024/2025 Budget Authority Amount:	12,643	13,347	14,476

Adopted Budget

Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	147,777	154,548	133,948
Receipts:			
Water Sales	54,866	60,000	70,000
Water Deposit	338	400	600
Water Dock	4,778	5,000	6,000
Penalites	448	1,000	1,500
Credits			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,430**	**66,400**	**78,100**
Resources Available:	**208,207**	**220,948**	**212,048**
Expenditures:			
Personal Services	22,402	30,000	40,000
Utilities	11,416	15,000	20,000
Chemicals	2,940	4,000	5,000
Fuel	1,062	2,000	5,000
Contractual Services	7,207	15,000	20,000
Repairs	5,181	20,000	25,000
Capital Outlay			95,048
Taxes	585	1,000	2,000
Transfer to Water & Sewer Reserve			
Cash Reserve (2025 column)			
Miscellaneous	2,866		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,659**	**87,000**	**212,048**
Unencumbered Cash Balance Dec 31	154,548	133,948	0
2023/2024/2025 Budget Authority Amount:	192,494	210,577	212,048

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Machinery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,079	10,547	15,547
Receipts:			
Transfer from Utility Fund	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**12,079**	**15,547**	**20,547**
Expenditures:			
Equipment Repairs	1,532		5,000
Capital Outlay			15,547
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,532**	**0**	**20,547**
Unencumbered Cash Balance Dec 31	10,547	15,547	0
2023/2024/2025 Budget Authority Amount:	15,009	17,079	20,547

Adopted Budget

Sewer Bond Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,800	3,200	3,600
Receipts:			
Transfer	400	400	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**400**	**400**	**400**
Resources Available:	**3,200**	**3,600**	**4,000**
Expenditures:			
Debit Services			4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**4,000**
Unencumbered Cash Balance Dec 31	3,200	3,600	0
2023/2024/2025 Budget Authority Amount:	3,200	3,600	4,000

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	116,919	145,912	161,362
Receipts:			
Gas Sales	135,027	145,000	155,000
Deposit /Hook up Fees	550	650	750
Penalites	500	800	1,000
Now Acct Interest	3,323	3,500	3,500
Credit			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**139,400**	**149,950**	**160,250**
Resources Available:	**256,319**	**295,862**	**321,612**
Expenditures:			
Personal Services	18,050	30,000	40,000
Gas Repair & Maintenance	56,053	70,000	243,612
Telephone	1,696	2,000	3,000
Gas Sales Tax	2,382	2,500	5,000
Transfer to Utility Depr. Repair	5,000	5,000	5,000
Transfer to General	20,000	20,000	20,000
Transfer to Special Machinery	5,000	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous	2,226		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**110,407**	**134,500**	**321,612**
Unencumbered Cash Balance Dec 31	145,912	161,362	0
2023/2024/2025 Budget Authority Amount:	312,099	281,469	321,612

Adopted Budget

Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	74,747	74,621	74,830
Receipts:			
Revenue	36,411	40,000	43,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,411**	**40,000**	**43,000**
Resources Available:	**111,158**	**114,621**	**117,830**
Expenditures:			
Personal Services	5,823	7,000	10,000
Chemicals			
Repairs	2,738	3,000	5,000
Debt Services	27,391	27,391	27,391
Transfer to Bond Reserve	400	400	400
Contract Services	185	2,000	75,039
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,537**	**39,791**	**117,830**
Unencumbered Cash Balance Dec 31	74,621	74,830	0
2023/2024/2025 Budget Authority Amount:	113,954	119,956	117,830

No Assurance Provided - See Selected Notes in the CPA Summary

Winona 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvements**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,000	25,000	25,000
Receipts:			
Transfer from General			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**25,000**	**25,000**	**25,000**
Expenditures:			
Capital Outlay			25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**25,000**
Unencumbered Cash Balance Dec 31	25,000	25,000	0
2023/2024/2025 Budget Authority Amount:	25,000	25,000	25,000

Adopted Budget

Utility Depreciation Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	48,135	53,135	58,135
Receipts:			
Transfer from Gas Utility	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**53,135**	**58,135**	**63,135**
Expenditures:			
Repairs and Maintenance			20,000
Capital Outlay			43,135
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**63,135**
Unencumbered Cash Balance Dec 31	53,135	58,135	0
2023/2024/2025 Budget Authority Amount:	53,135	58,135	63,135

No Assurance Provided - See Selected Notes in the CPA Summary

0

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:		
Coronavirus Loc Fis Rec F		**0**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	485	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		485
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	485	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	485
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Repairs	485									
Total Expenditures	485	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	485
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.

No Assurance Provided - See Selected Notes in the CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Winona

will meet on September 4, 2024 at 7:00PM at City Hall 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 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	150,366	48.943	146,800	53.585	198,090	77,610	53.047
Debt Service							
Library							
Employee Benefits	11,703	6.891	12,100	6.034	23,000	9,615	6.572
Special Highway			8,300		14,470		
Water Utility	53,659		87,000		212,048		
Special Machinery	1,532				20,547		
Sewer Bond Reserve					4,000		
Gas Utility	110,407		134,500		321,612		
Sewer Utility	36,537		39,791		117,830		
Capital Improvements					25,000		
Utility Depreciation Reserve					63,135		
Non-Budgeted Funds-A	485						
Totals	364,689	55.834	428,491	59.619	999,738	87,225	59.619
						*Revenue Neutral Rate***	*57.958*
Less: Transfers	30,400		30,400		30,400		
Net Expenditure	334,289		398,091		969,338		
Total Tax Levied	79,092		84,794		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,405,126		1,422,273		1,463,037		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	604,470	590,680	576,580
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	61,487	49,846	37,878
Total	665,957	640,526	614,458

*Tax rates are expressed in mills

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

Official Title: Mayor

(First published in The Oakley Graphic on July 24, 2024.)

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 9-4-2024 (Date)

Resolution No. 9-4-24

Governing Body Member	Yes	No	No Vote
	✓		
	✓		
	✓		
	✓		
	✓		
TOTAL			

Certified:

Linda Latham

Resolution No. 9-4-24

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

WHEREAS, the Revenue Neutral Rate for the City of Winona was calculated as 57.958 mills by the Logan County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-4-24 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Winona, 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 Winona:

The City of Winona shall levy a property tax rate exceeding the Revenue Neutral Rate of 57.958 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 9-24 (month and year) and SIGNED by the Mayor.

Amy Fedwill MAYOR
Mayor

Attested:

Linda Latham
City Clerk