State of Kansas
City

2025

CERTIFICATE

To the Clerk of Dickinson County, State of Kansas
We, the undersigned, officers of
City of Woodbine
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			
Fund	**K.S.A.**				
General	12-101a	6	364,823	69,492	52.996
Debt Service	10-113				
Library	12-1220				
Special Highway		7	37,667		
Special Law		7	5,828		
Water Utility		8	311,061		
Sewer Utility		8	159,393		
Non-Budgeted Funds		9			
Totals		xxxxxx	878,772	69,492	52.996
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					1,311,250
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	49.748
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410-0094
Email:
sandyj.jai@gmail.com

Date Attested: Sept 12, 2024

Joanne Livingston
County Clerk

Governing Body

Published in The Abilene Reflector Chronicle on August 29th, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas City 2025

The governing body of

City of Woodbine

will meet on September 9, 2024 at 7:00pm at Woodbine City office, 1 Broadway Ave, Woodbine, Ks 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 Woodbine City office, 1 Broadway Ave, Woodbine, Ks 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 2023		Current Year Estimate for 2024		Proposed Budget Year 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	132,767	50.993	138,100	50.997	364,823	69,492	52.997
Debt Service							
Library							
Special Highway	1,796		2,000		37,667		
Special Law			200		5,828		
Water Utility	35,441		38,000		311,061		
Sewer Utility	20,191		21,000		159,393		
Non-Budgeted Funds	70,090						
Totals	260,285	50.993	199,300	50.997	878,772	69,492	52.997
						*Revenue Neutral Rate**	*49.748*
Less: Transfers	0		0		0		
Net Expenditures	260,285		199,300		878,772		
Total Tax Levied	68,776		65,230		xxxxxxxxxxxxx		
Assessed Valuation:	1,348,755		1,279,114		1,311,250		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

City of Woodbine

City Official Title: City Clerk

A

STATE OF KA

DICKINSON C

Ed Boi

That I am the editor

the State of Kansas,

County, Kansas, wi

said newspaper is n

Said news

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8-29 ,2

following dates:

Printer's Fee $ 12

Subscribed and swo

Augus

KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

FFIDAVIT OF PUBLICATION

NSAS
COUNTY } **ss.**

Ce being first duly sworn, deposes and says:
r of the Reflector-Chronicle, a daily newspaper printed in
, and published in and of general circulation in Dickinson
ith a general paid circulation on a monthly basis, and that
ot a trade, religious or fraternal publication.

paper is a daily published at least 50 times a year; has
continuously and uninterruptedly in said county and state
than five years prior to the first publication of said notice;
ted at the post office of Abilene, in said county, as a second

ttached notice is a true copy thereof and was published in
re issue of said newspaper for 1 consecutive
blication thereof being made as aforesaid on the day of
2024 with subsequent publications being made on the

_, 20____, _____, 20_____

_____

_____

5.00

orn to before me this 29th day of

April, 2024

Kim Magnuson

Notary Public

My commission expires 4.31.2025

Approved:_____

Judge _____

Roll Call Vote

A Roll Call Vote of the City of Woodbine To Levy a Property Tax Exceeding the Revenue Neutra

Hearing to Exceed Revenue Neutral Rate held on September 9, 2024.

Resolution No. 2024-1

Governing Body Member	Yes	No	N
Sharon Volkman	✓		
Toni Riffel	✓		
Richard Hagerman	✓		
Stephanie Fewin	✓		
Shiryl Pawley			
TOTAL			

Certified:

ıl Rate

lo Vote

Resolution No. 2024-1

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

WHEREAS, the Revenue Neutral Rate for the City of Woodbine was calculated as 49.748 mi Dickinson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2024 (Insert Date) allowing interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Woodbine having heard testimony, still finds i necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CIT WOODBINE:

The City of Woodbine shall levy a property tax rate exceeding the Revenue Neutral Rate of 52. mills.

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

ADOPTED this 9th day of September, 2024 (month and year) and SIGNED by the Mayor.

Marylee Reller
Mayor

Attested:

City Clerk

RATE

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City of Woodbine

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	65,230	8,860	86	142	805	106
Debt Service						
Library						
TOTAL	65,230	8,860	86	142	805	106

County Treas Motor Vehicle Estimate 8,860

County Treas Recreational Vehicle Estimate 86

County Treas 16/20M Vehicle Estimate 142

County Treas Commercial Vehicle Tax Estimate 805

County Treas Watercraft Tax Estimate 106

Motor Vehicle Factor 0.13583

Recreational Vehicle Factor 0.00132

16/20 Vehicle Factor 0.00218

Commercial Vehicle Factor 0.01234

Watercraft Factor 0.00163

City of Woodbine 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
					12-1, 117
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Woodbine 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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Woodbine 2025

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
				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: 2025

Library found in: City of Woodbine
Dickinson 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 2024	Proposed Year 2025
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	$1,279,114	$1,311,250
Did Assessed Valuation Decrease?	No	
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

City of Woodbine 2025

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	275,664	259,767	241,133
Receipts:			
Ad Valorem Tax	60,319	65,230	xxxxxxxxxxxxxxx
Delinquent Tax	1,070	1,323	
Motor Vehicle Tax	8,742	6,720	8,860
Recreational Vehicle Tax	115	65	86
16/20M Vehicle Tax	145	167	142
Commercial Vehicle Tax	824	635	805
Watercraft Tax		26	106
Gross Earning (Intangible) Tax			0
State Assessed Utilities	5,950	6,100	6,100
Sales & Use Tax	19,760	20,000	20,000
Franchise Tax	8,452	8,500	8,500
Towner Rent	4,938	5,000	5,000
Other Income, Reimbursements	2,840	1,900	1,900
School Gym Rent	375	400	400
Fireworks	1,700	1,700	1,700
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,641	1,700	1,700
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**116,870**	**119,466**	**55,299**
Resources Available:	**392,534**	**379,233**	**296,432**
Expenditures:			
Salaries & Wages	14,014	14,500	15,000
General Government	97,440	97,000	69,310
City/Ball Parks	4,895	5,000	5,000
Fireworks	2,400	2,600	2,800
School/Gym	5,355	10,000	10,000
Streets	8,663	9,000	9,000
Capital Outlay			2,580
Cash Reserve (2025 column)			251,133
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**132,767**	**138,100**	**364,823**
Unencumbered Cash Balance Dec 31	259,767	241,133	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	251,803	449,341	364,823
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	364,823
		Tax Required	68,391
	Delinquent Comp Rate:	1.6%	1,101
		Amount of 2024 Ad Valorem Tax	**69,492**

CPA Summary

City of Woodbine 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	28,234	30,737	33,207
Receipts:			
State of Kansas Gas Tax	4,299	4,470	4,460
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,299**	**4,470**	**4,460**
Resources Available:	**32,533**	**35,207**	**37,667**
Expenditures:			
Street Repair and Maint	1,796	2,000	2,000
Cash Reserve (2025 column)			35,667
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,796**	**2,000**	**37,667**
Unencumbered Cash Balance Dec 31	30,737	33,207	0
2023/2024/2025 Budget Authority Amount	16,202	20,234	37,667

Adopted Budget **Special Law**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,973	4,703	5,098
Receipts:			
Fines & Fees	730	595	730
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**730**	**595**	**730**
Resources Available:	**4,703**	**5,298**	**5,828**
Expenditures:			
Enforcement	0	200	200
Cash Reserve (2025 column)			5,628
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**200**	**5,828**
Unencumbered Cash Balance Dec 31	4,703	5,098	0
2023/2024/2025 Budget Authority Amount	4,376	4,963	5,828

CPA Summary

City of Woodbine 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	222,500	241,062	257,062
Receipts:			
Customer Collections	54,002	54,000	54,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,002**	**54,000**	**54,000**
Resources Available:	**276,502**	**295,062**	**311,062**
Expenditures:			
Personnel	13,010	13,500	14,000
Operations	7,868	9,500	11,000
Water Purchases	14,563	15,000	15,500
Cash Reserve (2025 column)			270,561
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**35,441**	**38,000**	**311,061**
Unencumbered Cash Balance Dec 31	241,062	257,062	1
2023/2024/2025 Budget Authority Amoun	272,648	290,765	311,061

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	114,852	123,194	130,794
Receipts:			
Customer Collections	28,533	28,600	28,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**28,533**	**28,600**	**28,600**
Resources Available:	**143,385**	**151,794**	**159,394**
Expenditures:			
Personnel	5,705	6,000	6,000
Operations	14,486	15,000	15,000
Cash Reserve (2025 column)			138,393
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,191**	**21,000**	**159,393**
Unencumbered Cash Balance Dec 31	123,194	130,794	1
2023/2024/2025 Budget Authority Amoun	135,321	138,111	159,393

CPA Summary

City of Woodbine

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improve Park		**ARPA**		**Comm Found School**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,848	Cash Balance Jan 1	12,590	Cash Balance Jan 1	57,500	Cash Balance Jan 1		Cash Balance Jan 1		72,938
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,848	Resources Available:	12,590	Resources Available:	57,500	Resources Available:	0	Resources Available:	0	72,938
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Sewer	12,590	Demo & Repair	57,500					
Total Expenditures	0	Total Expenditures	12,590	Total Expenditures	57,500	Total Expenditures	0	Total Expenditures	0	70,090
Cash Balance Dec 31	2,848	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,848 **
										2,848 **

** Note: These two block figures should agree.

CPA Summary

City of Woodbine 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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	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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

City of Woodbine 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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:			
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 Benefits			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

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	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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

City of Woodbine 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		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 (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.6%	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		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:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.6%	0
		Amount of 2024 Ad Valorem Tax	0

Qualifies for

CPA Summary

City of Woodbine 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 1,311,250

Valuation Factor: 1,311.250

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.