State of Kansas
City

2026

RECEIVED
SEP 10 2025
SHAWNEE COUNTY CLERK

CERTIFICATE

To the Clerk of Shawnee County, State of Kansas
We, the undersigned, officers of
Willard
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	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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	22,261	2,550	5.085
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,900		
Grant (ARPA)		7			
Totals		xxxxxx	30,161	2,550	5.085
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice					501,555
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4.830
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

STATE OF KANSAS
OFFICIAL
SEAL
SHAWNEE COUNTY

Date Attested: September 10, 2025

County Clerk

Governing Body

Willard

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	2,425	292	8	0	0	14
Debt Service						
Library						
TOTAL	2,425	292	8	0	0	14

County Treas Motor Vehicle Estimate 292

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 14

Motor Vehicle Factor 0.12041

Recreational Vehicle Factor 0.00330

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00577

Willard

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
General	Special Hwy	3,797			12-1,119
	Totals	3,797	0	0	
	Adjustments*				
	Adjusted Totals	3,797	0	0	

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

Willard

2026

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:											
NONE											
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

Willard

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
NONE							
				Totals	0	0	0

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

Willard 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	20,738	17,239	12,497
Receipts:			
Ad Valorem Tax	2,413	2,425	xxxxxxxxxxxxxxxx
Delinquent Tax	64		
Motor Vehicle Tax	348		292
Recreational Vehicle Tax	10		8
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			14
Gross Earning (Intangible) Tax			0
City & County Revenue Sharing	843	1,200	
City Share from County Tax	3,289	2,900	2,900
Willard Heartland	9	2	
Compensating Use Tax	1,798	2,000	2,000
Compensating Use Tax -Wabaunsee	231	76	
Local Sales Tax	1,221	2,000	2,000
Local Sales Tax - Wabaunsee	557		
Reimbursement - Evergy	1,972	1,500	
Licenses		100	
EMC Insurance dividend	524	700	
Dog registrations	90	100	
Interest on Idle Funds	611	175	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	13,980	13,178	7,214
Resources Available:	34,718	30,417	19,711
Expenditures:			
Salaries & Wages	1,245	3,110	3,000
Evergy - Streetlights	2,128	2,300	2,500
Evergy - Park light	676	1,000	1,200
Bond	110	110	110
EMC Insurance	6,453	7,500	9,000
Material & Supplies	195	300	501
Mowing	2,100	2,400	2,600
League of Municipalities	302	500	500
Fuel	346	600	750
Publicatoin	98	100	100
Transfer to Hwy fund	3,797		
Cash Reserve (2026 column)			
Miscellaneous	29		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	17,479	17,920	22,261
Unencumbered Cash Balance Dec 31	17,239	12,497	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	23,537	19,974	22,261
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,261
		Tax Required	2,550
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,550

CPA Summary

Willard 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	17,081	2,639	4,301
Receipts:			
State of Kansas Gas Tax	2,013	2,440	2,440
County Transfers Gas	482	1,190	1,190
Transfer from general	3,797		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,292**	**3,630**	**3,630**
Resources Available:	**23,373**	**6,269**	**7,931**
Expenditures:			
Street Repair and Maint	20,183		5,900
Snow removal	400	1,700	2,000
Miscellaneous	151	268	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,734**	**1,968**	**7,900**
Unencumbered Cash Balance Dec 31	2,639	4,301	31
2024/2025/2026 Budget Authority Amount:	10,000	3,200	7,900

See Tab A

Adopted Budget **Grant (ARPA)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Grant	13,517		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,517**	**0**	**0**
Resources Available:	**13,517**	**0**	**0**
Expenditures:			
Road maintenance	13,517		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,517**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	13,517	13,517	0

ARPA was not listed in the 2025 budget

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Willard
will meet on September 9, 2025 at 6:30 PM at City Hall 127 Holden Willard 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 City Hall 127 Holden Willard Ks 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	Proposed Estimated Tax Rate*
General	17,479	5.331	17,920	5.078	22,261	2,550	5.078
Debt Service							
Library							
Special Highway	20,734		1,968		7,900		
Grant (ARPA)	13,517						
Totals	51,730	5.331	19,888	5.078	30,161	2,550	5.078
						*Revenue Neutral Rate***	*4.830*
Less: Transfers	3,797		0		0		
Net Expenditure	47,933		19,888		30,161		
Total Tax Levied	2,425		2,425		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	454,947		477,578		502,150		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue 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*

Barbara Cummings
City Official Title: City Clerk Willard City

First published in The Topeka Metro News, Monday, July 28, 2025.

State of Kansas
City

2026

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

Barbara Cummings
City Official Title: City Clerk Willard City

7/28

7

Resolution No. 2025-2

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

WHEREAS, the Revenue Neutral Rate for the City of Willard was calculated as 4.830 mills by the Shawnee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Willard, 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 WILLARD:

The City of Willard shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.830 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 9th day of September, 2025 and **SIGNED** by the Mayor.

Mayor

Attested:

Barbara A Cummings

City Clerk

Roll Call Vote

A Roll Call Vote of the **Willard City** To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on **September 9, 2025**
Resolution No. 2025-2

Governing Body Member	Yes	No	No Vote
Laura G. Arnold	X		
[illegible]	X		
[illegible]	X		
Bruce R. Wolbert	X		
TOTAL			

Certified:

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