State of Kansas
City

2024

CERTIFICATE

To the Clerk of BROWN, State of Kansas
We, the undersigned, officers of
WILLIS
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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	62,100	18,867	48.054
Debt Service	10-113				
Library	12-1220				
Special Highway					
Sewer			10,760		
Totals		xxxxxx	72,860	18,867	48.054
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					392,623
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 55.644

Assisted by:
James T. Scherer, CPA

Address:
109 S. 6th
Hiawatha, KS 66434
Email:
jim@jtscpa.com

Date Attested: August 21 2023

Nicole M Lee
County Clerk

Governing Body
Nancy Rutland
Bonnie Jacobson

WILLIS

2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,847	895	48	11	0	0
Debt Service						
Library						
TOTAL	21,847	895	48	11	0	0

County Treas Motor Vehicle Estimate 895

County Treas Recreational Vehicle Estimate 48

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.04097

Recreational Vehicle Factor 0.00220

16/20 Vehicle Factor 0.00050

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

WILLIS

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Sewer			5,000	12-631p
	Totals	0	0	5,000	
	Adjustments*				
	Adjusted Totals	0	0	5,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 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, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
US DEPT. OF AG	10/28/1996	10/28/2036	4.50	93,800	53,000	04/28 &10/28	10/28	2,385	3,000	2,250	3,000
Total Revenue Bonds					**53,000**			**2,385**	**3,000**	**2,250**	**3,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**53,000**			**2,385**	**3,000**	**2,250**	**3,000**

WILLIS 2024

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 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

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

WILLIS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,453	29,526	25,279
Receipts:			
Ad Valorem Tax	21,695	21,847	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,435	1,097	895
Recreational Vehicle Tax	52	54	48
16/20M Vehicle Tax	10	0	11
Commercial Vehicle Tax	5	5	0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sewer	5,760	5,760	0
Compensating Use Tax			
Local Sales Tax			
Franchise Tax			
Licenses			
Building Permits			
State of Kansas	9,461	2,200	5,000
Donations	1,000		
Water Revenues	11,920	11,900	12,000
Insurance Claim	3,898		
In Lieu of Tax (IRB)			
Interest on Idle Funds	44	50	
Neighborhood Revitalization Rebate			0
Miscellaneous	2,907		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**58,187**	**42,913**	**17,954**
Resources Available:	**83,640**	**72,439**	**43,233**
Expenditures:			
Salaries & Wages	5,100	5,100	5,100
Employee Benefits			
Utilities	4,168	4,500	6,000
Insurance	1,752	1,900	2,000
Professional Fees	3,336	4,000	4,500
General Government	6,623	4,400	9,000
Sewer Debt Service	5,520	5,385	
Sewer Maintenance	2,200	3,038	
Sewer Contractor	2,152	2,152	
Sewer Permits	185	185	
Capital Improvements	10,717		15,000
Cost of Water	7,078	8,000	9,500
Water Contractor	2,972	3,000	4,000
Water Maintenance	2,311	5,500	7,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,114**	**47,160**	**62,100**
Unencumbered Cash Balance Dec 31	29,526	25,279	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	57,205	51,680	62,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,100
		Tax Required	18,867
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**18,867**

CPA Summary

WILLIS 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

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Receipts:			
Ad Valorem Tax	21,695	21,847	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,435	1,097	895
Recreational Vehicle Tax	52	54	48
16/20M Vehicle Tax	10	0	11
Commercial Vehicle Tax	5	5	0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sewer	5,760	5,760	0
Compensating Use Tax			
Local Sales Tax			
Franchise Tax			
Licenses			
Building Permits			
State of Kansas	9,461	2,200	5,000
Donations	1,000		
Water Revenues	11,920	11,900	12,000
Insurance Claim	3,898		
In Lieu of Tax (IRB)			
Interest on Idle Funds	44	50	
Neighborhood Revitalization Rebate			0
Miscellaneous	2,907		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**58,187**	**42,913**	**17,954**
Resources Available:	**83,640**	**72,439**	**43,233**
Expenditures:			
Salaries & Wages	5,100	5,100	5,100
Employee Benefits			
Utilities	4,168	4,500	6,000
Insurance	1,752	1,900	2,000
Professional Fees	3,336	4,000	4,500
General Government	6,623	4,400	9,000
Sewer Debt Service	5,520	5,385	
Sewer Maintenance	2,200	3,038	
Sewer Contractor	2,152	2,152	
Sewer Permits	185	185	
Capital Improvements	10,717		15,000
Cost of Water	7,078	8,000	9,500
Water Contractor	2,972	3,000	4,000
Water Maintenance	2,311	5,500	7,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,114**	**47,160**	**62,100**
Unencumbered Cash Balance Dec 31	29,526	25,279	xxxxxxxxxxxxxxxx
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		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,100
		Tax Required	18,867
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**18,867**

CPA Summary

WILLIS 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers	0	0	5,760
Transfer From General	0	0	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**10,760**
Resources Available:	**0**	**0**	**10,760**
Expenditures:			
Debt Service	0	0	5,250
Maintenance	0	0	3,125
Contractor	0	0	2,200
Permit	0	0	185
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**10,760**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	10,760

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
WILLIS
will meet on August 2, 2023 at 6:00 PM at AG PARTNERS COOP 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	54,114	47.255	47,160	46.133	62,100	18,867	48.054
Debt Service							
Library							
Special Highway							
Sewer					10,760		
Totals	54,114	47.255	47,160	46.133	72,860	18,867	48.054
						*Revenue Neutral Rate***	*55.644*
Less: Transfers	0		0		5,000		
Net Expenditure	54,114		47,160		67,860		
Total Tax Levied	46,920		21,847		xxxxxxxxxxxxxxxxx		
Assessed Valuation	439,167		473,563		392,623		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	59,000	56,000	53,000
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	59,000	56,000	53,000

*Tax rates are expressed in mills

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

Jeanne Frakes
City Official Title: City Clerk

(First published in the Horton Headlight July 20, 2023)

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Jeanne Frakes
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 20 day of July, 2023, with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Dana Foley
Publisher

Subscribed and sworn to before me this 20th day of July, 2023.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____