CERTIFICATE

2025

To the Clerk of DICKINSON COUNTY, State of Kansas
We, the undersigned, officers of
WILLOWDALE TOWNSHIP
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was 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 for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	10,000	7,793	1.493
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	107,800	94,830	18.173
Special Machinery		6			
Totals		xxxxxx	117,800	102,623	19.666
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
5,217,988
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	19.251
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410
Email:
jaderborgaccounting@yahoo.com

X Debora Taylor

X

Attest: Sept 26 2024

Joanne Levengston
County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Kansas
wnship

Resolution No. 2024-1

A RESOLUTION OF THE WILLOWDALE TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Willowdale Township was calculated as 19.2 mills by the Dickinson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-8-24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Willowdale Township, having heard testimony, still fi it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE WILLOWDALE TOWNSHIP:

The Willowdale Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.762 mills.

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

ADOPTED this 8 day of Sept 2024 (month and year) and SIGNED by the Governing B

Debora Taylor

Attested: Jeanne Livingston

Y

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Body.

Roll Call Vote

A Roll Call Vote of the **WILLOWDALE TOWNSHIP** To Levy a Property Tax Exceeding the Revenue Ne
Rate
Hearing to Exceed Revenue Neutral Rate held on 9-8-24
Resolution No. 2024-1

Governing Body Member	Yes	No	No V
[illegible]	X		
Debora Taylor	X		
TOTAL			

Certified:
X Debora Taylor

utral

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AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } **ss.**

Ed Boice being first duly sworn, depose
That I am the editor of the Reflector-Chronicle, a daily newspap
the State of Kansas, and published in and of general circulation i
County, Kansas, with a general paid circulation on a monthly ba
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times
been so published continuously and uninterruptedly in said cou
for period of more than five years prior to the first publication of
and has been admitted at the post office of Abilene, in said county
class matter.

That the attached notice is a true copy thereof and was
the regular and entire issue of said newspaper for 1
weeks, the first publication thereof being made as aforesaid o
7. 22, 2024 with subsequent publications being
following dates:

_____, 20____, _____

Printer's Fee $60.00

Subscribed and sworn to before me this 22nd
July, 2024

Kim A. M
Notary Public
My commission expires
Approved:_____
Judge _____

KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

RECEIVE
JUL 26 202

Published in The Abilene Reflector Chronicle on July 22nd, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas District

The governing body of
WILLOWDALE TOWNSHIP
DICKINSON COUNTY

will meet on September 8, 2024 at 6:00pm at Talmage Senior Center, 2971 Main St, Talmage,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 Deb Taylor, 2826 Eden Rd, Abilene, Ks 67410 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 2023		Current Year Estimate or 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	6,045	0.901	7,250	0.906	10,000	7,793	1.501
Debt Service							
Library							
Road	103,459	18.222	100,400	18.257	107,800	94,830	18.261
Special Machinery	29,085						
Totals	138,589	19.123	107,650	19.163	117,800	102,623	19.762
					*Revenue Neutral Rate***		19.251
Less: Transfers	11,374		0		5,800		
Net Expenditures	127,215		107,650		112,000		
Total Tax Levied	95,153		99,959		xxxxxxxxxxxxxxxxx		
Assessed Valuation							
Township	4,976,167		5,216,657		5,193,162		
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*

Willowdale Township
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7-31-2025

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WILLOWDALE TOWNSHIP
DICKINSON COUNTY

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,723	413	20	37	20	5
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	95,236	8,330	386	754	420	111
	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	0	0	0	0
Total	99,959	8,743	406	791	440	116

County Treas Motor Vehicle Estimate 8,743

County Treas Recreational Vehicle Estimate 406

County Treas 16/20M Vehicle Estimate 791

County Treas Commercial Vehicle Tax Estimate 440

County Treas Watercraft Tax Estimate 116

MVT Factor 0.08746

RVT Factor 0.00406

16/20M Factor 0.00792

Comm Veh Factor 0.00441

Watercraft Factor 0.00116

2025

WILLOWDALE TOWNSHIP

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
General	Special Machinery	-	-	-	
General	Special Machinery	2,186	-	1,500	KSA 80-122
Road	Special Machinery	9,188	-	4,300	KSA 68-141g
	Total	11,374	0	5,800	
	Adjustments*				
	Adjusted Totals	11,374	0	5,800	

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

WILLOWDALE TOWNSHIP
DICKINSON COUNTY

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Motorgrader	10/25/19	72	3.70	163,015	42,525	30,000	15,000
				Total	**42,525**	**30,000**	**15,000**

***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: WILLOWDALE TOWNSHIP
DICKINSON COUNTY

As provided in KSA 75-2555 *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	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,216,657	$5,193,162
Did Assessed Valuation Decrease?	Yes	
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 see the below narrative for assistance from the State Library.

WILLOWDALE TOWNSHIP 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 January 1	0	2,700	1,712
Receipts:			
Ad Valorem Tax	4,394	4,723	xxxxxxxxxxxxxxx
Delinquent Tax	44		
Motor Vehicle Tax	410	29	413
Recreational Vehicle Tax	18	0	20
16/20 M Vehicle Tax	10	47	37
Commercial Vehicle Tax	21	0	20
Watercraft Tax		4	5
Gross Earnings (Intangibles) Tax	3,848	1,459	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,745**	**6,262**	**495**
Resources Available:	**8,745**	**8,962**	**2,207**
Expenditures:			
Officers Pay		1,100	1,100
Reports & Services	785	1,850	1,000
Employee Benefits	2,273		3,000
Supplies	21		100
Equipment			
Buildings Maintenance			
Insurance	780	2,000	2,800
Labor		2,300	
Cash Reserve (2025 column)			500
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	2,186		1,500
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**6,045**	**7,250**	**10,000**
Unencumbered Cash Balance Dec 31	2,700	1,712	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	7,900	7,250	10,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,000
		Tax Required	7,793
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	7,793

CPA Summary

WILLOWDALE TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	354	358	93
Receipts:			
Ad Valorem Tax	88,861	95,236	xxxxxxxxxxxxxxx
Delinquent Tax	1,349		
Motor Vehicle Tax	8,669	580	8,330
Recreational Vehicle Tax	378	0	386
16/20M Vehicle Tax	892	943	754
Commercial Vehicle Tax	439	0	420
Watercraft Tax		90	111
Special Highway/Gasoline Tax	2,876	3,286	2,876
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**103,463**	**100,135**	**12,877**
Resources Available:	**103,817**	**100,493**	**12,970**
Expenditures:			
Salaries & Wages	7,217	8,000	8,000
Fuel, Supplies & Other	9,836	8,000	11,000
Road Maintenance			
Road Materials	39,389	57,000	43,000
Equipment	328		500
Officers Pay	2,040	400	2,500
Insurance		5,500	
Trucking	34,985	21,500	37,000
Mileage	476		500
Cash Reserve (2025 column)			1,000
Transfer to Special Machinery	9,188		4,300
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**103,459**	**100,400**	**107,800**
Unencumbered Cash Balance Dec 31	358	93	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	132,500	100,500	107,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,800
		Tax Required	94,830
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	94,830

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	14,221
Transfers from:	
Road Fund	9,188
General Fund(No Levy)	0
General Fund(Gen has Levy)	2,186
Interest on Idle Funds	22
Other	8,821
Resources Available:	34,438
Total Expenditures	29,085
Unencumbered Cash Balance, Dec 31	**5,353**

CPA Summary

WILLOWDALE TOWNSHIP 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
Road			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 5,193,162

Valuation Factor: 5,193.162

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.