2026

**CERTIFICATE**

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
**City 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 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 | 69,824 | 18,867 | 46.802 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 7 | 3,347 | | |
| Sewer | | 7 | 18,806 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 8 | | | |
| **Totals** | | xxxxxx | 91,977 | 18,867 | 46.802 |
| Budget Hearing Notice | | 9 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 9 | | | 403,126 |
| RNR Hearing Notice | | | | | Nov 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 46.756 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: August 22 2025

Nicole M Lee
County Clerk

Governing Body

City of Willis

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 | 18,867 | 885 | 36 | 10 | 0 | 4 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 18,867 | 885 | 36 | 10 | 0 | 4 |

County Treas Motor Vehicle Estimate 885

County Treas Recreational Vehicle Estimate 36

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.04691

Recreational Vehicle Factor 0.00191

16/20 Vehicle Factor 0.00053

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00021

City of Willis 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 | Sewer | 4,440 | 5,000 | 5,000 | 12-631o |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 4,440 | 5,000 | 5,000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 4,440 | 5,000 | 5,000 | |

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

City of Willis

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: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **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 | 47,000 | Apr | Apr | 2,250 | 3,000 | 2,250 | 3,000 |
| | | | | | | Oct | Oct | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **47,000** | | | **2,250** | **3,000** | **2,250** | **3,000** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **47,000** | | | **2,250** | **3,000** | **2,250** | **3,000** |

City of Willis

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.**

City of Willis 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 | 26,466 | 35,559 | 26,622 |
| Receipts: | | | |
| Ad Valorem Tax | 19,467 | 18,867 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 837 | 885 |
| Recreational Vehicle Tax | | 42 | 36 |
| 16/20M Vehicle Tax | | 10 | 10 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | 4 | 4 |
| Gross Earning (Intangible) Tax | | | 0 |
| | | | |
| Compensating Use Tax | 1,220 | 1,200 | 1,200 |
| Local Sales Tax | 3,149 | 3,800 | 3,800 |
| Franchise Tax | 2,591 | 2,200 | 2,200 |
| Licenses | | | |
| Water Revenues | 18,453 | 16,000 | 16,000 |
| Donations | 50 | | |
| BR Co Parks & Recreation | 545 | 0 | 0 |
| EMC Insurance Refund | 2,652 | 200 | 200 |
| Wolfe Grant | 1,000 | | |
| Alumni Assoc | 1,094 | | |
| Interest on Idle Funds | 62 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **50,283** | **43,160** | **24,335** |
| **Resources Available:** | **76,749** | **78,719** | **50,957** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 1,315 | 3,000 | 3,000 |
| Employee Benefits | | | |
| Utilities | 4,267 | 5,500 | 5,500 |
| Fire Protection | 800 | 800 | 800 |
| Insurance | 3,265 | 3,500 | 3,500 |
| Professional Fees | 3,000 | 3,500 | 3,500 |
| Municipal Services | 4,500 | 4,000 | 4,000 |
| General Government | 522 | 4,000 | 4,000 |
| Mowing/Brush Clearing | 3,970 | | |
| Budget & Publications | 283 | 400 | 400 |
| Bank & ACH Fee | 207 | 250 | 250 |
| Office Supplies | 335 | 500 | 500 |
| Repairs | 1,160 | 2,000 | 2,000 |
| League of Municipalities dues | 294 | 400 | 400 |
| Street Repairs | 1,030 | | |
| Capital Improvements | | 1,247 | 17,974 |
| | | | |
| Purchase of Water | 5,652 | 7,000 | 8,000 |
| Water Contractor | 1,500 | 3,000 | 3,000 |
| Water Maintenance | 141 | 3,000 | 3,000 |
| Municipal Services | 3,020 | 3,000 | 3,000 |
| Electricity | 774 | 1,000 | 1,000 |
| KS HD Labs/KS RW Dues/KDOR Fees | 715 | 1,000 | 1,000 |
| Transfer to Sewer | 4,440 | 5,000 | 5,000 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **41,190** | **52,097** | **69,824** |
| Unencumbered Cash Balance Dec 31 | 35,559 | 26,622 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 62,100 | 52,547 | 69,824 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 69,824 |
| | | Tax Required | 18,867 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | **18,867** |

| CPA Summary |
|---|
| |

City of Willis 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 | 649 | 1,287 | 2,317 |
| Receipts: | | | |
| State of Kansas Gas Tax | 638 | 1,030 | 1,030 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **638** | **1,030** | **1,030** |
| **Resources Available:** | **1,287** | **2,317** | **3,347** |
| Expenditures: | | | |
| Street Repair and Maint | | | 3,347 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **3,347** |
| Unencumbered Cash Balance Dec 31 | 1,287 | 2,317 | 0 |
| 2024/2025/2026 Budget Authority Amount | 0 | 2,709 | 3,347 |

| Adopted Budget **Sewer** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,721 | 5,992 | 7,506 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 7,480 | 6,300 | 6,300 |
| Transfer from General | 4,440 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **11,920** | **11,300** | **11,300** |
| **Resources Available:** | **14,641** | **17,292** | **18,806** |
| Expenditures: | | | |
| | | | |
| KS Treasurer - Bond | 5,250 | 5,250 | 5,250 |
| Electricty | 362 | 1,000 | 1,000 |
| Permits | 185 | 185 | 185 |
| Maintenance | | 351 | 500 |
| Municipal Services | 2,852 | 3,000 | 3,000 |
| | | | |
| Capital Outlay | | | 8,871 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **8,649** | **9,786** | **18,806** |
| Unencumbered Cash Balance Dec 31 | 5,992 | 7,506 | 0 |
| 2024/2025/2026 Budget Authority Amount | 10,760 | 10,760 | 18,806 |

| CPA Summary |
|---|
| |

City of Willis

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Sewer Grant** | | **Sewer Reserve** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
| Fed-Dept of Commerce | | TR from General | | | | | | | | |
| CDBG - Water | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 0 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| AHRS Construction | | | | | | | | | | |
| Schwaab Eaton | | | | | | | | | | |
| Western Consultants | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| 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.

| CPA Summary |
|---|
| |

State of Kansas
City

2026

## NOTICE OF BUDGET HEARING

The governing body of
**City of Willis**
will meet on August 6, 2025 at 6:00 PM at AG Partners Coop, 308 3rd Street, Willis 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 Willis City Hall, 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 | Estimate Tax Rate* |
| General | 41,190 | 48.054 | 52,097 | 48.697 | 69,824 | 18,867 | 46.756 |
| Special Highway | | | | | 3,347 | | |
| Sewer | 8,649 | | 9,786 | | 18,806 | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 49,839 | 48.054 | 61,883 | 48.697 | 91,977 | 18,867 | 46.756 |
| | | | | | | *Revenue Neutral Rate*** | *46.756* |
| Less: Transfers | 4,440 | | 5,000 | | 5,000 | | |
| Net Expenditure | 45,399 | | 56,883 | | 86,977 | | |
| Total Tax Levied | 18,867 | | 18,867 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 392,623 | | 387,434 | | 403,524 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| Revenue Bonds | 53,000 | 50,000 | 47,000 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 53,000 | 50,000 | 47,000 |

*Tax rates are expressed in mills

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

**Branden Thomas**
City Official Title: Mayor

*(First published in the Horton Headlight July 3, 2025)*

## NOTICE OF BUDGET HEARING

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**City of Willis**
will meet on August 6, 2025 at 6:00 PM at AG Partners Coop, 308 3rd Street, Willis 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.
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|---|---|---|---|---|---|---|---|
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| Special Highway | | | | | 3,347 | | |
| Sewer | 8,649 | | 9,786 | | 18,806 | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | | | | | | | |
| Totals | 49,839 | 48.054 | 61,883 | 48.697 | 91,977 | 18,867 | 46.756 |
| | | | | | *Revenue Neutral Rate** | | 46.756 |
| Less: Transfers | 4,440 | | 5,000 | | 5,000 | | |
| Net Expenditure | 45,399 | | 56,883 | | 86,977 | | |
| Total Tax Levied | 18,867 | | 18,867 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 392,623 | | 387,434 | | 403,524 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| Revenue Bonds | 53,000 | 50,000 | 47,000 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 53,000 | 50,000 | 47,000 |

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

**Branden Thomas**
City Official Title: Mayor

# 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 3 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 3rd day of July, 2025.

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

## Notice of Revenue Neutral Rate Intent

2026

**THE GOVERNING BODY OF City of Willis, HEREBY NOTIFIES THE Brown County**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0. The date of our hearing is =+'inputHearing'!B32 at 0 and will be held at 0 , Kansas.

_____

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

X _____

WITNESS my hand and official seal on June 17th, 2025.

(Seal)

Clerk or Officer of Governing Body