State of Kansas
City

RECEIVED
AUG 16 2024
SHAWNEE COUNTY CLERK

2025

**CERTIFICATE**

To the Clerk of Shawnee County, State of Kansas

We, the undersigned, officers of

**City 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

| 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) |
|---|---|---|---|---|---|
| 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 | 19,974 | 2,425 | 5.078 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 7 | 3,200 | | |
| | | 7 | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 23,174 | 2,425 | 5.078 |
| Budget Hearing Notice | | 8 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | | | | 477,578 |
| RNR Hearing Notice | | | | | Nov 1, 2024 Total Assessed Valuation |
| Neighborhood Revitalization | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 5.079 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by: _____

Address: _____

Email: _____

Date Attested: Aug 16, 2024

County Clerk

Bert Lee Mayor
Council member
Council member

Governing Body

STATE OF KANSAS
OFFICIAL SEAL
SHAWNEE COUNTY

City of Willard

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 | 2,425 | 332 | 9 | 0 | 0 | 17 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 2,425 | 332 | 9 | 0 | 0 | 17 |

County Treas Motor Vehicle Estimate 332

County Treas Recreational Vehicle Estimate 9

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 17

Motor Vehicle Factor 0.13691

Recreational Vehicle Factor 0.00371

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00701

City of Willard

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 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **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 Willard

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: | | | | | | | | | | | |
| NONE | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **0** | | | **0** | **0** | **0** | **0** |

City of Willard

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 |
|---|---|---|---|---|---|---|---|
| NONE | | | | | | | |
| | | | | | | | |
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| | | | | **Totals** | **0** | **0** | **0** |

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

City of Willard 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 18,727 | 20,738 | 17,191 |
| Receipts: | | | |
| Ad Valorem Tax | 2,433 | 2,425 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 38 | 64 | |
| Motor Vehicle Tax | 390 | 416 | 332 |
| Recreational Vehicle Tax | 10 | 10 | 9 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | 25 | 17 |
| Gross Earning (Intangible) Tax | | | 0 |
| City & County Revenue Sharing | 812 | 1,200 | |
| City share from County Tax | 3,216 | 2,900 | |
| Willard Heartland | 7 | 2 | |
| Compensating Use Tax | 2,358 | 2,000 | |
| Compensating Use Tax - Wabaunsee | 204 | 76 | |
| Local Sales Tax | 1,107 | 2,000 | |
| Local Sales Tax Wabaunsee | 531 | | |
| Reimbursement - Evergy | 1,894 | 1,500 | |
| Licenses | | 100 | |
| Building permits | 305 | | |
| Other | | | |
| EMC Insurance divident | 701 | 700 | |
| Dog Registrations | 120 | 100 | |
| Interest on Idle Funds | 532 | 175 | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **14,658** | **13,693** | **358** |
| **Resources Available:** | **33,385** | **34,431** | **17,549** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 1,859 | 2,480 | 3,110 |
| Evergy- Streetlights | 2,078 | 2,500 | 2,614 |
| Evergy- Park light | 683 | 850 | 1,000 |
| Bond | 110 | 110 | 150 |
| EMC Insurance | 5,073 | 7,200 | 8,600 |
| Material & Supplies | 188 | 1,000 | 1,000 |
| Mowing | 2,100 | 2,100 | 2,450 |
| League of Municipalities | 50 | 300 | 350 |
| Fuel | 285 | 500 | 500 |
| Publication | 78 | 200 | 200 |
| | | | |
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| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | 143 | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **12,647** | **17,240** | **19,974** |
| Unencumbered Cash Balance Dec 31 | 20,738 | 17,191 | xxxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 22,793 | 23,537 | 19,974 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 19,974 |
| | | Tax Required | 2,425 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 2,425 |

CPA Summary

City of Willard 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 17,226 | 17,081 | 17,321 |
| Receipts: | | | |
| State of Kansas Gas Tax | 1,480 | 2,250 | 2,250 |
| County Transfers Gas | 1,375 | 1,190 | 1,180 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **2,855** | **3,440** | **3,430** |
| **Resources Available:** | **20,081** | **20,521** | **20,751** |
| Expenditures: | | | |
| Street Repair and Maint | 2,800 | 3,000 | 3,000 |
| Snow removal | 200 | 200 | 200 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **3,000** | **3,200** | **3,200** |
| Unencumbered Cash Balance Dec 31 | 17,081 | 17,321 | 17,551 |
| 2023/2024/2025 Budget Authority Amount: | 10,000 | 10,000 | 3,200 |

| Adopted Budget<br>**0** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| | | | |
| Charges to Customers | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |

| CPA Summary |
|---|
| |

State of Kansas
City

2025

## NOTICE OF BUDGET HEARING

The governing body of

**City of Willard**

will meet on August 13, 2024 at 6:30PM 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 and the amount of ad valorem tax.

Detailed budget information is available at City Hall 127 Holden, Willard, 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 for 2023 | | Current Year Estimate for 2024 | | Proposed Budget for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Estimate Tax Rate* |
| General | 12,647 | 5.765 | 17,240 | 5.331 | 19,974 | 2,425 | 5.078 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 3,000 | | 3,200 | | 3,200 | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 15,647 | 5.765 | 20,440 | 5.331 | 23,174 | 2,425 | 5.078 |
| | | | | | | *Revenue Neutral Rate*** | *5.079* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 15,647 | | 20,440 | | 23,174 | | |
| Total Tax Levied | 2,425 | | 2,425 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 420,706 | | 454,947 | | 477,585 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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 A Cummings

City Official Title: City Clerk

First published in The Topeka Metro News, Monday, July 22, 2024.

State of Kansas
City

2025

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| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Estimate Tax Rate* |
| General | 12,647 | 5.765 | 17,240 | 5.331 | 19,974 | 2,425 | 5.078 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 3,000 | | 3,200 | | 3,200 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 15,647 | 5.765 | 20,440 | 5.331 | 23,174 | 2,425 | 5.078 |
| | | | | | | *Revenue Neutral Rate*** | 5.079 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 15,647 | | 20,440 | | 23,174 | | |
| Total Tax Levied | 2,425 | | 2,425 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 420,706 | | 454,947 | | 477,585 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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 A Cummings

City Official Title: City Clerk

Page No. 8

7/22

9