City of Willowbrook
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Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

PROOF OF PUBLICATION

Legal/City Of Willowbrook
Legal/City Of Willowbrook
PO BOX 1067
HUTCHINSON KS 67504

STATE OF KANSAS, COUNTY OF RENO

The Hutchinson News, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Reno County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is published at least weekly fifty (50) times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five (5) years prior to the first publication of said notice.
That the attachment hereto contains a true and correct copy of what was actually published in said newspaper in the issue dated:

08/04/2023

Sworn to and subscribed before on 08/04/2023

Legal Clerk

Notary, State of WI, County of Brown

My commision expires 6/30/2025

Publication Cost:	$366.77	
Order No:	9107003	# of Copies:
Customer No:	600341	1
PO #:		

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AMY KOKOTT
Notary Public
State of Wisconsin

FILED
AUG 24 2023
Donna Patton
COUNTY CLERK

NOTICE OF BUDGET HEARING

The governing body of
City of Willowbrook
will meet on August 22, 2023 at 5:30 PM at 53 Willowbrook 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 77 Willowbrook 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	280,689	62.190	283,285	59.157	374,297	103,521	58.636
Debt Service							
Library							
Special Highway			3,164		5,801		
Repayment	186,752		25,086		620,293		
Non-Budgeted Funds	98,689						
Totals	566,130	62.190	311,535	59.157	1,000,391	103,521	58.636
						*Revenue Neutral Rate***	*58.636*
Less: Transfers	0		0		0		
Net Expenditure	566,130		311,535		1,000,391		
Total Tax Levied	103,524		103,523		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,664,637		1,749,963		1,765,484		

Outstanding Indebtedness,

January 1,	2021	2022	2023
G.O. Bonds	130,000	0	0
Revenue Bonds	0	0	0
Other	134,703	0	0
Lease Purchase Principal	0	0	0
Total	264,703	0	0

*Tax rates are expressed in mills 134,703

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

Frank Alexander
City Official Title: City Clerk

HK-36724539

City of Willowbrook

N

State of Kansas
City

2024

CERTIFICATE

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
City of Willowbrook
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	374,297	103,521	58.636 OK
Debt Service	10-113				
Library	12-1220				
Special Highway		7	5,801		
Repayment		7	620,293		
Non-Budgeted Funds		8			
Totals		xxxxxx	1,000,391	103,521	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

1,765,484

Revenue Neutral Rate 58.636

Assisted by:

Address:

Email:

Date Attested: 8-22- 2023

County Clerk

Governing Body

FILED
AUG 24 2023
Donna Patton
COUNTY CLERK

City of Willowbrook

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	103,523	17,294	110	36	0	0
Debt Service						
Library						
TOTAL	103,523	17,294	110	36	0	0

County Treas Motor Vehicle Estimate 17,294

County Treas Recreational Vehicle Estimate 110

County Treas 16/20M Vehicle Estimate 36

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16705

Recreational Vehicle Factor 0.00106

16/20 Vehicle Factor 0.00035

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Willowbrook 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
None					
	Totals	0	0	0	
	Adjustments*		0	0	
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Willowbrook

2024

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
2023 Temporary Notes	1/26/2023	12/1/2024	2.10	1,410,000	0	12/1	6/1	25,086	0	29,610	0
Total Other					**0**			**25,086**	**0**	**29,610**	**0**
Total Indebtedness					**0**			**25,086**	**0**	**29,610**	**0**

City of Willowbrook

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
None							
				Totals	**0**	**0**	**0**

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

City of Willowbrook 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	62,148	81,294	86,412
Receipts:			
Ad Valorem Tax	124,711	103,523	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	92		
Motor Vehicle Tax	17,836	13,284	17,294
Recreational Vehicle Tax	116	73	110
16/20M Vehicle Tax		41	36
Commercial Vehicle Tax	0		0
Watercraft Tax		70	0
Gross Earning (Intangible) Tax		2,324	2,824
LAVTR			0
City and County Revenue Sharing			0
Contributions	81,169	80,591	81,000
Trash	8,712	9,072	9,100
Compensating Use Tax	10,845	10,000	10,000
Local Sales Tax	50,663	46,886	50,000
Other	5,691	22,539	14,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**299,835**	**288,403**	**184,364**
Resources Available:	**361,983**	**369,697**	**270,776**
Expenditures:			
Payroll	107,488	106,735	108,000
Employee benefits	21,549	28,645	29,000
House	4,492	3,004	4,000
Equipment repair	19,284	27,475	26,000
Shop supplies	13,535	10,946	11,500
New equipment	1,021	0	5,000
Gas oil and grease	12,381	8,180	10,000
Roads and grounds	5,082	4,832	5,000
Pool	6,292	5,756	5,000
Golf course	46,630	42,980	41,000
Tennis	198	100	200
Sewer	4,335	5,479	6,000
Trash	9,660	9,896	10,000
Insurance	10,941	12,902	12,000
Social Security	9,272	9,000	9,000
Unemployment tax	462	450	450
Telephone			
Capital improvements		6,905	92,147
Other	406		
Cash Forward (2024 column)			
Miscellaneous	7,661		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**280,689**	**283,285**	**374,297**
Unencumbered Cash Balance Dec 31	81,294	86,412	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	354,107	383,593	374,297
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	374,297
		Tax Required	103,521
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**103,521**

CPA Summary

City of Willowbrook 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,283	3,705	3,181
Receipts:			
State of Kansas Gas Tax	2,092	2,320	2,300
County Transfers Gas	330	320	320
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**2,422**	**2,640**	**2,620**
Resources Available:	**3,705**	**6,345**	**5,801**
Expenditures:			
Street Repair and Maint		3,164	5,801
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**3,164**	**5,801**
Unencumbered Cash Balance Dec 31	3,705	3,181	0
2022/2023/2024 Budget Authority Amou	3,459	3,164	5,801

Adopted Budget **Repayment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	439,706	376,296	620,293
Receipts:			
Specials			
Charges to Customers	47,776	43,638	
Donation			
Reimbursements	71,608	221,402	
Interest on Idle Funds	3,958	4,043	
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**123,342**	**269,083**	**0**
Resources Available:	**563,048**	**645,379**	**620,293**
Expenditures:			
Stormwater Mitigation	186,752		590,683
Debt Service - Interest		25,086	29,610
Debt Service - Principal			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**186,752**	**25,086**	**620,293**
Unencumbered Cash Balance Dec 31	376,296	620,293	0
2022/2023/2024 Budget Authority Amou	75,762	363,944	620,293

See Tab A

CPA Summary

City of Willowbrook

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**ARPA**		**Kimbell Tree**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	112,333	Cash Balance Jan 1	6,486	Cash Balance Jan 1	194,515	Cash Balance Jan 1		Cash Balance Jan 1		313,334
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants			6,486							
Reimbursements	27,456									
Donation										
Interest	121				1,267					
Total Receipts	27,577	Total Receipts	6,486	Total Receipts	1,267	Total Receipts	0	Total Receipts	0	35,330
Resources Available:	139,910	Resources Available:	12,972	Resources Available:	195,782	Resources Available:	0	Resources Available:	0	348,664
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	12,628		12,972		1,481					
Commodities										
Capital outlay										
Reimburse Repayment Fund	71,608									
Total Expenditures	84,236	Total Expenditures	12,972	Total Expenditures	1,481	Total Expenditures	0	Total Expenditures	0	98,689
Cash Balance Dec 31	55,674	Cash Balance Dec 31	0	Cash Balance Dec 31	194,301	Cash Balance Dec 31	0	Cash Balance Dec 31	0	249,975 **
										249,975 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

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Lease Purchase Principal	0	0	0
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*Tax rates are expressed in mills

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

Frank Alexander
City Official Title: City Clerk