

Final

2016

CERTIFICATE

To the Clerk of Saline County, State of Kansas

We, the undersigned, officers of

City of Brookville, Kansas

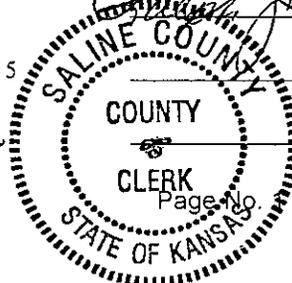
- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and
 (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<u>Fund</u>	<u>K.S.A.</u>				
General	12-101a	7	87,838	25,179	18,388
Debt Service	10-113				
Special Highway		8	7,660		
Water		8	140,751		
Special Parks and Recreation		9	10,518		
Sewer		9	82,427		
Non-Budgeted Funds		10			
Totals		xxxxxx	329,194	25,179	18,388
Notice of the vote to adopt required to be published and attached to the budget				Yes	County Clerk's Use Only
Budget Summary		11			1,369,376
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by:
 D. Scot Loyd, CPA, CGFM, CFE, CGMA
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Joe L. Wright
J. Bryant
Wes Woodson
Raymond Johnson

Date Attested: *November 13* 2015
Donald K. Merriman
 County Clerk



Governing Body

City of Brookville, Kansas

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>17,339</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>17,339</u>
2015 Valuation Information for Valuation Adjustments	
4. New improvements for 2015 :	+ <u>2,384</u>
5. Increase in personal property for 2015 :	
5a. Personal property 2015	+ <u>6,071</u>
5b. Personal property 2014	- <u>6,270</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2015 :	
6a. Real estate	+ <u>0</u>
6b. State assessed	+ <u>0</u>
6c. New improvements	- <u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of property that has changed in use during 2015 :	+ <u>1,559</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>3,943</u>
9. Total estimated valuation July 1, 2015	<u>1,367,815</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>1,363,872</u>
11. Factor for increase (8 divided by 10)	<u>0.00289</u>
12. Amount of increase (11 times 3)	+ \$ <u>50</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>17,389</u>
14. Debt service levy in this 2016 budget	<u>0</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>17,389</u>
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>277</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>17,666</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Brookville, Kansas

2016

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,339	3,685	55	262	96	4
Debt Service						
TOTAL	17,339	3,685	55	262	96	4

County Treas Motor Vehicle Estimate 3,685

County Treas Recreational Vehicle Estimate 55

County Treas 16/20M Vehicle Estimate 262

County Treas Commercial Vehicle Tax Estimate 96

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.21253

Recreational Vehicle Factor 0.00317

16/20 Vehicle Factor 0.01511

Commercial Vehicle Factor 0.00554

Watercraft Factor 0.00023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Sewer	Sewer Replacement	720	720	720	12-631p
	Totals	720	720	720	
	Adjustments*				
	Adjusted Totals	720	720	720	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 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, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Works - 2003	9/22/2003	9/22/2043	4.25	567,800	500,000	9/22	9/22	21,250	9,000	20,867	9,000
Water works - 2007	6/12/2007	6/15/2047	4.13	241,000	226,224	6/15	6/15	9,331	3,336	9,194	3,448
Total G.O. Bonds					726,224			30,581	12,336	30,061	12,448
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					726,224			30,581	12,336	30,061	12,448

City of Brookville, Kansas

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	24,175	9,693	6,321
Receipts:			
Ad Valorem Tax	12,369	17,339	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,388	600	600
Motor Vehicle Tax	3,693	2,594	3,685
Recreational Vehicle Tax	70	75	55
16/20M Vehicle Tax	24	32	262
Commercial Vehicle Tax	0	0	96
Watercraft Tax	0	48	4
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	2,740	2,740	2,936
Local Sales Tax	31,574	32,000	32,000
Franchise Tax	9,085	8,000	8,000
Cemetery	0	2,000	2,000
Rent	453	500	500
Special Assessments	3,481	0	0
Reimbursements	558	0	0
Gifts and Donations	1,000	1,000	1,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	81	200	200
Miscellaneous	915	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	67,431	72,128	56,338
Resources Available:	91,606	81,821	62,659
Expenditures:			
Personal Services	37,819	36,000	36,000
Contractual	32,016	25,000	27,500
Commodities	1,603	2,000	2,000
Governing Body	0	2,000	4,000
Streets	3,793	5,000	5,000
Park	0	500	500
Street Lights	6,682	5,000	5,000
Cemetery	0	0	0
Capital Outlay	0	0	7,838
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	81,913	75,500	87,838
Unencumbered Cash Balance Dec 31	9,693	6,321	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	101,949	88,563	87,838
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			87,838
Tax Required			25,179
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			25,179

City of Brookville, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	43,586	19,172	0
Receipts:			
State of Kansas Gas Tax	6,831	6,950	6,960
County Transfers Gas	805	680	700
Reimbursed Expense	241	0	0
Interest on Idle Funds	1	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,878	7,630	7,660
Resources Available:	51,464	26,802	7,660
Expenditures:			
Contractual Services	30,612	22,000	7,660
Commodities	1,680	4,802	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	32,292	26,802	7,660
Unencumbered Cash Balance Dec 31	19,172	0	0
2014/2015/2016 Budget Authority Amount	63,758	58,756	7,660

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	15,825	27,418	50,751
Receipts:			
Charges to Customers	80,403	85,000	85,000
Other	0	5,000	5,000
Hookup Fees	5,573	0	0
Reimbursed Expense	0	0	0
Interest on Idle Funds	1	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	85,977	90,000	90,000
Resources Available:	101,802	117,418	140,751
Expenditures:			
Personal Services	7,733	8,000	8,000
Water Bonds - Principal	3,204	3,336	3,448
Water Bonds - Interest	9,464	9,331	9,194
Contractual	53,122	42,000	42,000
Commodities	861	4,000	4,000
Capital Outlay	0	0	74,109
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	74,384	66,667	140,751
Unencumbered Cash Balance Dec 31	27,418	50,751	0
2014/2015/2016 Budget Authority Amount	117,275	129,157	140,751

City of Brookville, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks and Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,103	4,842	7,582
Receipts:			
Local Alcohol	2,739	2,740	2,936
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,739	2,740	2,936
Resources Available:	4,842	7,582	10,518
Expenditures:			
Parks	0	0	10,518
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	10,518
Unencumbered Cash Balance Dec 31	4,842	7,582	0
2014/2015/2016 Budget Authority Amount	2,967	5,858	10,518

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	32,605	31,397	37,427
Receipts:			
Charges to Customers	40,884	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	40,884	45,000	45,000
Resources Available:	73,489	76,397	82,427
Expenditures:			
Sewer Bonds - Principal	9,000	9,000	9,000
Sewer Bonds - Interest	21,633	21,250	20,867
Personal Services	2,870	4,000	4,000
Contractual Services	7,769	4,000	4,000
Commodities	100	0	43,840
Transfer to Sewer Replacement	720	720	720
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	42,092	38,970	82,427
Unencumbered Cash Balance Dec 31	31,397	37,427	0
2014/2015/2016 Budget Authority Amount	93,238	93,252	82,427

NOTICE OF BUDGET HEARING

The governing body of
City of Brookville, Kansas
 will meet on August 10, 2015 at 7:00 PM at City Hall 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 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	81,913	13.833	75,500	13.408	87,838	25,179	18.408
Debt Service							
Special Highway	32,292		26,802		7,660		
Water	74,384		66,667		140,751		
Special Parks and Recreation					10,518		
Sewer	42,092		38,970		82,427		
Non-Budgeted Funds							
Totals	230,681	13.833	207,939	13.408	329,194	25,179	18.408
Less: Transfers	720		720		720		
Net Expenditure	229,961		207,219		328,474		
Total Tax Levied	17,339		17,339		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,253,480		1,293,239		1,367,815		

Outstanding Indebtedness:

	2013	2014	2015
January 1,			
G.O. Bonds	749,505	738,428	726,224
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total:	749,505	738,428	726,224

*Tax rates are expressed in mills

Kay Vanderbilt
 City Official Title: City Clerk

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FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	81,913	13.833	75,500	13.408	87,838	25,179	18.408
Debt Service							
Special Highway	32,292		26,802		7,660		
Water	74,384		66,667		140,751		
Special Parks and Recreation					10,518		
Sewer	42,092		38,970		82,427		
Non-Budgeted Funds							
Totals	230,681	13.833	207,939	13.408	329,194	25,179	18.408
Less: Transfers	720		720		720		
Net Expenditure	229,961		207,219		328,474		
Total Tax Levied	17,339		17,339		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,253,480		1,293,239		1,367,815		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	749,505	738,428	726,224
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	749,505	738,428	726,224

*Tax rates are expressed in mills

Kay Vanderbilt

City Official Title: City Clerk

Notice of Vote Publication

Notice of Vote - City of Brookville, Kansas
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

Total Property Tax Levied	
2015 Budget	\$ <u>17,339</u>
2016 Budget	\$ <u>25,179</u>
Approved (vote)	<u>3</u> to <u>3</u>

(Published in the Salina Journal September 5, 2015) 2016

Notice of Vote Publication

Notice of Vote - City of Brookville, Kansas
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

Total Property Tax Levied	
2015 Budget	\$ <u>17,339</u>
2016 Budget	\$ <u>25,179</u>
Approved (vote)	<u>3</u> to <u>3</u>

RESOLUTION NO. 08102015

A resolution expressing the property taxation policy of the City Council of the City of Brookville with respect to financing the annual budget for 2016

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2016 budget of the City of Brookville exceeding the amount levied to finance the 2015 budget of the City of Brookville, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2014, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

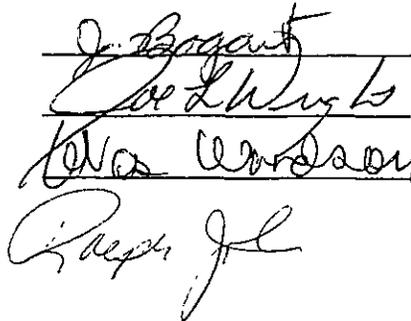
Whereas, the City of Brookville provides essential services to protect the citizens of the city; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the City Council that a levy of property taxes in support of the 2016 budget exceeding the amount levied in 2015, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 10th day of August, 2015 by the City Council, Brookville, Kansas.

City Council


The image shows four handwritten signatures, each written over a horizontal line. From top to bottom, the signatures are: J. Bogart, C. A. Wright, Lisa Anderson, and Robert J. L.