2026

CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
City of Brookville
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	Amount of 2025 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	213,386	40,867	23.426
Debt Service	10-113				
Library	12-1220				
Special Highway		7	26,979		
Parks & Rec Fund		7	6,477		
Water Fund		8	204,658		
Sewer Fund		8	127,405		
Non-Budgeted Funds		9			
Totals		xxxxxx	578,905	40,867	23.426
Budget Hearing Notice		10	Pending Exemption 4,332		County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,748,895
RNR Hearing Notice					
Neighborhood Revitalization			Value Less PE 1,744,563		Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	23.342
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Date Attested: October 28, 2025

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Jamie Doss
County Clerk

Ralph Johnson Mayor
Faye Woodson
Joe L Wright
Tom Wolf

Governing Body

City of Brookville

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	40,267	6,287	228	42	0	143
Debt Service						
Library						
TOTAL	40,267	6,287	228	42	0	143

County Treas Motor Vehicle Estimate 6,287

County Treas Recreational Vehicle Estimate 228

County Treas 16/20M Vehicle Estimate 42

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 143

Motor Vehicle Factor 0.15613

Recreational Vehicle Factor 0.00566

16/20 Vehicle Factor 0.00104

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00355

City of Brookville 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
Sewer Fund	Sewer Res Fund	720	720	720	KSA 12-631o
	Totals	720	720	720	
	Adjustments*				
	Adjusted Totals	720	720	720	

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

City of Brookville

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:											
GO Refunding Series 2020	3/25/2020	10/1/2047	3.0-1.70	695,000	575,000	4/1 & 10/1	10/1	13,706	25,000	13,019	25,000
Total G.O. Bonds					**575,000**			**13,706**	**25,000**	**13,019**	**25,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**575,000**			**13,706**	**25,000**	**13,019**	**25,000**

City of Brookville 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
				Totals	**0**	**0**	**0**

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

City of Brookville 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	93,470	72,401	85,047
Receipts:			
Ad Valorem Tax	37,055	40,267	xxxxxxxxxxxxxxxx
Delinquent Tax	1,400	1,000	1,000
Motor Vehicle Tax	5,876	6,300	6,287
Recreational Vehicle Tax	178	300	228
16/20M Vehicle Tax	77	100	42
Commercial Vehicle Tax			0
Watercraft Tax			143
Gross Earning (Intangible) Tax			0
Sales and Use Taxes	43,627	48,000	48,000
Alcholic Beverage Tax	2,230	2,029	2,022
Franchise Fees	12,632	13,000	13,000
Licenses and Permits	153	250	250
Fines and Forfeitures	100		
Cemetery Fees	400	3,000	3,000
Other General Revenues	3,433	2,500	2,500
Interest Income	3,888	3,500	3,500
Rental Income	2,459	500	2,000
Reimbursed Expenses	497	500	500
Grants and Donations	3,400		
Sale of Land	10,747		
Neighborhood Revitalization Rebate			0
Miscellaneous	4,593	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**132,745**	**126,246**	**87,472**
Resources Available:	**226,215**	**198,647**	**172,519**
Expenditures:			
General Government			
Salaries	53,739	53,800	54,000
Contractual	61,123	38,500	38,500
Commodities	14,836	2,600	2,600
Other	8,602	2,000	5,000
Remittances	1,879	2,000	5,000
Streets			
Contractual	1,923	2,000	2,000
Commodities	4,064	5,000	5,000
Street Lights			
Contractual	7,648	7,700	7,700
Cash Reserve (2026 column)			93,586
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**153,814**	**113,600**	**213,386**
Unencumbered Cash Balance Dec 31	72,401	85,047	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	264,007	227,786	213,386
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	213,386
		Tax Required	40,867
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**40,867**

CPA Summary

City of Brookville 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	20,471	16,799	19,389
Receipts:			
State of Kansas Gas Tax	6,674	6,870	6,870
County Transfers Gas	568	720	720
Reimbursed Expenses	254		
Interest Income	18		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,514**	**7,590**	**7,590**
Resources Available:	**27,985**	**24,389**	**26,979**
Expenditures:			
Contractual	304		
Commodities	10,882	5,000	5,000
Cash Reserve (2026 column)			21,979
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,186**	**5,000**	**26,979**
Unencumbered Cash Balance Dec 31	16,799	19,389	0
2024/2025/2026 Budget Authority Amount	24,115	31,651	26,979

Adopted Budget **Parks & Rec Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,657	3,926	4,455
Receipts:			
Alcoholic Beverage Tax	2,230	2,029	2,022
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,230**	**2,029**	**2,022**
Resources Available:	**5,887**	**5,955**	**6,477**
Expenditures:			
Contractual	1,268	1,000	1,000
Commodities	693	500	500
Cash Reserve (2026 column)			4,977
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,961**	**1,500**	**6,477**
Unencumbered Cash Balance Dec 31	3,926	4,455	0
2024/2025/2026 Budget Authority Amount	5,682	6,519	6,477

CPA Summary

City of Brookville 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	81,819	90,567	98,863
Receipts:			
Water Service Charges	99,674	99,675	99,675
Utility Hookup Fees	1,100	1,500	1,500
Utility Deposits	1,590	1,000	1,500
Utility Penalties	2,514	2,500	2,500
Reimbursed Expenses	211		
Interest Income	15	20	20
Miscellaneous	600	600	600
Does miscellaneous exceed 10% of Total R			
Total Receipts	**105,704**	**105,295**	**105,795**
Resources Available:	**187,523**	**195,862**	**204,658**
Expenditures:			
Salaries	6,658	6,750	6,750
Contractual	75,738	75,750	75,750
Commodities	1,475	1,500	1,500
Refunds/Remittances	873	1,000	1,000
Debt Service			
GO Bond Principal	7,750	7,750	7,750
GO Bond Interest	4,462	4,249	4,036
Cash Reserve (2026 column)			107,872
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**96,956**	**96,999**	**204,658**
Unencumbered Cash Balance Dec 31	90,567	98,863	0
2024/2025/2026 Budget Authority Amoun	175,371	177,197	204,658

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	76,267	81,432	85,405
Receipts:			
Sewer Service Charges	41,942	42,000	42,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**41,942**	**42,000**	**42,000**
Resources Available:	**118,209**	**123,432**	**127,405**
Expenditures:			
Salaries	4,062	4,100	4,100
Contractual	4,813	5,000	5,000
Commodities		1,500	2,500
Transfers Out			
Transfer to Sewer Res Fund	720	720	720
Debt Service			
GO Bond Principal	17,250	17,250	17,250
GO Bond Interest	9,932	9,457	8,983
Cash Reserve (2026 column)			88,852
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**36,777**	**38,027**	**127,405**
Unencumbered Cash Balance Dec 31	81,432	85,405	0
2024/2025/2026 Budget Authority Amoun	112,539	119,640	127,405

CPA Summary

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St, Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF City of Brookville **, HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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.

WITNESS my hand and official seal on July 14, 2025.

(Seal)

Kay Vanderlaan

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

AFFIDAVIT OF PUBLICATION

Salina311
P.O. Box 3257
Salina, KS 67402
(785) 256-0841

I, Joshua Barnhart, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Director of Salina311, a publication that is a "legal newspaper" as that phrase is defined for the for the County of Saline, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

7/23/25

Publication Fee: $144

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

NOTARY PUBLIC - State of Kansas
STEPHANIE TINAY
My Appt. Exp. 5-27-28

7/28/25

SEE PROOF NEXT PAGE

NOTICE OF BUDGET HEARING

The governing body of

CITY OF BROOKVILLE

Will meet on August 12, 2025 at 7:00 PM at City Hall for 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 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 2024		Current Year Estimate 2025		Proposed Budget Year for 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	153,814	26.138	113,600	25.598	213,386	40,867	23.342
Debt Service							
Library							
Special Highway	11,186		5,000		26,979		
Parks & Rec Fund	1,961		1,500		6,477		
Water Fund	96,956		99,999		204,658		
Sewer Fund	36,777		38,027		127,405		
Non-Budgeted Funds	64,197						
Totals	364,891	26.138	255,126	25.598	578,905	40,867	23.342
						Revenue Neutral Rate**	23.342
Less: Transfers	720		720		720		
Net Expenditures	364,171		254,406		578,185		
Total Tax Levied	39,712		40,267		xxxxxxxxxx		
Assessed Valuation	1,519,335		1,594,975		1,750,774		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	625,000	600,000	575,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	625,000	600,000	575,000

*Tax rates are expressed in mills.

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

Kay Vanderbilt

City Official Title: City Clerk

City of Brookville

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:		
ARPA Grant Fund		**Community Foundation**		**Sewer Reserve Fund**		**Sales Tax Clearing**		**Penalty Clearing**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	12,346	Cash Balance Jan 1	2,150	Cash Balance Jan 1	11,564	Cash Balance Jan 1	39	Cash Balance Jan 1	0	26,099
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants & Donations	49,160	Trans from Sewer	720	Sales Tax Clearing	139	Penalty Clearing	2,513	
Total Receipts	0	Total Receipts	49,160	Total Receipts	720	Total Receipts	139	Total Receipts	2,513	52,532
Resources Available:	12,346	Resources Available:	51,310	Resources Available:	12,284	Resources Available:	178	Resources Available:	2,513	78,631
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Gen-Contractual	2,262	Comm Foundation	49,160			Sales Tax Clearing	178	Penalty Clearing	2,513	
Gen-Commodities	6,007									
Sewer-Commodities	4,077									
Total Expenditures	12,346	Total Expenditures	49,160	Total Expenditures	0	Total Expenditures	178	Total Expenditures	2,513	64,197
Cash Balance Dec 31	0	Cash Balance Dec 31	2,150	Cash Balance Dec 31	12,284	Cash Balance Dec 31	0	Cash Balance Dec 31	0	14,434 **
										14,434 **

** Note: These two block figures should agree.

CPA Summary