State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	5	193,787	36,562	27.532
Debt Service	10-113				
Library	12-1220				
Special Highway		6	12,636		
Parks and Rec Fund		6	3,470		
Water Fund		7	163,247		
Sewer Fund		7	110,000		
Non-Budgeted Funds		8			
Totals		xxxxxx	483,140	36,562	27.532
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization					1,327,995
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
City Aid LLC

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

Date Attested: November 9 2021

Jamie R Doss
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Governing Body

City of Brookville

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,560	6,870	208	85	143	29
Debt Service						
Library						
TOTAL	36,560	6,870	208	85	143	29

County Treas Motor Vehicle Estimate 6,870

County Treas Recreational Vehicle Estimate 208

County Treas 16/20M Vehicle Estimate 85

County Treas Commercial Vehicle Tax Estimate 143

County Treas Watercraft Tax Estimate 29

Motor Vehicle Factor 0.18791

Recreational Vehicle Factor 0.00569

16/20 Vehicle Factor 0.00232

Commercial Vehicle Factor 0.00391

Watercraft Factor 0.00079

City of Brookville 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Sewer Fund	Sewer Reserve 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 2021 and/or 2022 from a non-budgeted fund.

City of Brookville

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020	3/25/2020	10/1/2047	3.00-1.70	695,000	665,000	10/1	10/1	8,141	20,000	7,841	20,000
Total G.O. Bonds					**665,000**			**8,141**	**20,000**	**7,841**	**20,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**665,000**			**8,141**	**20,000**	**7,841**	**20,000**

City of Brookville 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	66,020	84,661	90,790
Receipts:			
Ad Valorem Tax	36,131	36,560	xxxxxxxxxxxxxxxx
Delinquent Tax	431	500	500
Motor Vehicle Tax	6,946	7,465	6,870
Recreational Vehicle Tax	171	167	208
16/20M Vehicle Tax	126	132	85
Commercial Vehicle Tax		92	143
Watercraft Tax		12	29
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales and Use Tax	36,138	36,000	36,200
Alcoholic Beverage Tax	1,474	1,500	1,500
Franchise Fees	12,409	11,800	12,500
Licenses and Permits	1,352	2,000	2,000
Rental Income	475	500	500
Reimbursed Expenses	962	500	500
Other	26,908	5,000	5,000
Transfer Agency Clearing	2,095		
In Lieu of Tax (IRB)			
Interest on Idle Funds	541	400	400
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**126,159**	**102,628**	**66,435**
Resources Available:	**192,179**	**187,289**	**157,225**
Expenditures:			
General Government			
Personal Services	50,369	50,400	50,400
Contractual	43,401	28,000	30,000
Materials and Supplies	561	1,200	7,000
Capital Outlay			80,788
Other	1,422	1,200	1,400
Remittances	284	500	500
Streets			
Contractual	452	1,500	5,000
Materials and Supplies	2,409	5,000	10,000
Street Lights			
Contractual	7,421	7,500	7,500
Debt Service			
Debt Service Fees	1,199	1,199	1,199
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**107,518**	**96,499**	**193,787**
Unencumbered Cash Balance Dec 31	84,661	90,790	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	153,949	172,916	193,787
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	193,787
		Tax Required	36,562
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**36,562**

CPA Summary

City of Brookville 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14,175	10,296	5,236
Receipts:			
State of Kansas Gas Tax	6,596	6,540	6,510
County Transfers Gas	749	690	680
Reimbursed Expenses	275	200	200
Interest on Idle Funds	10	10	10
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,630**	**7,440**	**7,400**
Resources Available:	**21,805**	**17,736**	**12,636**
Expenditures:			
Contractual			
Materials and Supplies	11,509	12,500	12,636
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,509**	**12,500**	**12,636**
Unencumbered Cash Balance Dec 31	10,296	5,236	0
2020/2021/2022 Budget Authority Amoun	13,121	17,221	12,636

Adopted Budget **Parks and Rec Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,964	2,080	2,045
Receipts:			
Alcoholic Beverage Tax	1,475	1,425	1,425
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,475**	**1,425**	**1,425**
Resources Available:	**3,439**	**3,505**	**3,470**
Expenditures:			
Contractual	921	1,000	1,500
Materials and Supplies	378	400	1,900
Remittances	60	60	70
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,359**	**1,460**	**3,470**
Unencumbered Cash Balance Dec 31	2,080	2,045	0
2020/2021/2022 Budget Authority Amoun	4,336	4,750	3,470

CPA Summary

City of Brookville 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	51,304	60,571	72,247
Receipts:			
Water Service Charges	90,597	91,000	91,000
Other Utility Charges			
Interest on Idle Funds	10		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**90,607**	**91,000**	**91,000**
Resources Available:	**141,911**	**151,571**	**163,247**
Expenditures:			
Personal Services	6,234	6,300	6,300
Contractual	62,563	63,000	65,000
Materials and Supplies	200	1,000	5,000
Remittances	232	300	300
Other	59		
Capital Outlay			78,016
Debt Service			
GO Bond Principal	9,300	6,200	6,200
GO Bond Interest	2,752	2,524	2,431
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**81,340**	**79,324**	**163,247**
Unencumbered Cash Balance Dec 31	60,571	72,247	0
2020/2021/2022 Budget Authority Amoun	147,919	146,739	163,247

Adopted Budget **Sewer Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	46,146	53,437	68,000
Receipts:			
Sewer Service Charges	41,891	42,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**41,891**	**42,000**	**42,000**
Resources Available:	**88,037**	**95,437**	**110,000**
Expenditures:			
Personal Services	3,794	3,800	3,800
Contractual	3,261	3,500	3,500
Capital Outlay			82,770
Transfers Out			
Transfer to Sewer Reserve	720	720	720
Debt Service			
GO Bond Principal	20,700	13,800	13,800
GO Bond Interest	6,125	5,617	5,410
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,600**	**27,437**	**110,000**
Unencumbered Cash Balance Dec 31	53,437	68,000	0
2020/2021/2022 Budget Authority Amoun	87,841	73,943	110,000

CPA Summary

City of Brookville

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve Fund		**Sales Tax Clearing**		**Penalty Clearing**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,684	Cash Balance Jan 1	51	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		8,735
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from Sewer	720	Sales Tax	13	Utility Penalties	2,095					
Total Receipts	720	Total Receipts	13	Total Receipts	2,095	Total Receipts	0	Total Receipts	0	2,828
Resources Available:	9,404	Resources Available:	64	Resources Available:	2,095	Resources Available:	0	Resources Available:	0	11,563
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Sales Tax	34	Trans to General						
Total Expenditures	0	Total Expenditures	34	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	34
Cash Balance Dec 31	9,404	Cash Balance Dec 31	30	Cash Balance Dec 31	2,095	Cash Balance Dec 31	0	Cash Balance Dec 31	0	11,529 **
										11,529 **

** Note: These two block figures should agree.

CPA Summary

Notice of Intent to Exceed Revenue Neutral Rate

Puruant to 2021 Kansas Senate Bill 13

The governing body of the City of Brookville intends to adopt the 2022 budget with a mill rate that may exceed the Revenue Neutral Rate of 27.649. The proposed tax rate for the City of Brookville 2022 Budget is 27.649.

A hearing will be held at City Hall on September 13, 2021 at 7:00 PM

Official Signature - Mayor

City Clerk Kay Vaederlich - 7-12-2021

Title

Resolution No. 091321

A RESOLUTION OF THE CITY OF BROOKVILLE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Brookville was calculated as 27.649 mills by the ~~Edwards~~ Saline County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Brookville may require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 13, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Brookville, having heard testimony, may find it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF BROOKVILLE:

The City of Brookville may levy a property tax rate exceeding the Revenue Neutral Rate of 27.649 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 13th day of September 2021 and **SIGNED** by the Mayor.

Ralph Johnson
Mayor

Attested:

Kay Vandenbeek
City Clerk

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Brookville

will meet on September 13, 2021, at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	107,518	26.934	96,499	27.539	193,787	36,562	27.649
Debt Service							
Library							
Special Highway	11,509		12,500		12,636		
Parks & Rec Fund	1,359		1,460		3,470		
Water Fund	81,340		79,324		163,247		
Sewer Fund	34,600		27,437		110,000		
Non-Budgeted Funds	34						
Totals	236,360	26.934	217,220	27.539	483,140	36,562	27.649
						*Revenue Neutral Rate***	*27.649*
Less: Transfers	720		720		720		
Net Expenditure	235,640		216,500		482,420		
Total Tax Levied	35,661		36,560		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,323,661		1,327,603		1,322,361		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	674,059	659,141	665,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	674,059	659,141	665,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Kay Vanderbilt
City Official Title: City Clerk

Publisher's Affidavit

I Debbie Nelson being duly sworn declare that I am Advertising Inside Sales Consultant of THE SALINA JOURNAL, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, which newspaper has been admitted to the mails as second class matter in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice, and that the City of Brookville Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing, has been correctly published in the entire issues of said newspaper one time, first publication being given in the issue of August 20, 2021.

Debbie Nelson

Subscribed and sworn to before me, this

25th day of August A.D. 2021

Christy Fink
Notary Public

Printer's Fee $343.20

CHRISTY FINK
Notary Public - State of Kansas
My Appt. Expires 8-24-2024

Published in the Salina Journal, August 20, 2021

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Brookville

will meet on September 13, 2021, at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
		Actual		Actual	Budget Authority	Amount of 2021	Proposed
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	107,518	26.934	96,499	27.539	193,787	36,562	27.649
Debt Service							
Library							
Special Highway	11,509	12,500	12,636				
Parks & Rec Fund	1,359	1,460	3,470				
Water Fund	81,340	79,324	163,247				
Sewer Fund	34,600	27,437	110,000				
Non-Budgeted Funds	34						
Totals	236,360	26.934	217,220	27.539	483,140	36,562	27.649
						*Revenue Neutral Rate***	*27.649*
Less: Transfers	720		720		720		
Net Expenditure	235,640		216,500		482,420		
Total Tax Levied	35,661		36,560		xxxxxxxxxxxxxx		
Assessed Valuation	1,323,661		1,327,603		1,322,361		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	674,059	659,141	665,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	674,059	659,141	665,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Kay Vanderbilt
City Official Title: City Clerk

SK-2007396094