State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	269,262	39,711	27.438
Debt Service	10-113				
Library	12-1220				
Special Highway		7	19,205		
Parks and Rec Fund		7	3,991		
Water Fund		8	175,510		
Sewer Fund		8	111,312		
Non-Budgeted Funds		9			
Totals		xxxxxx	579,280	39,711	27.438
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			1,447,332
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 25.349

Assisted by:
City Aid LLC

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

Date Attested: 11/2 2022

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Jennie R Doss
County Clerk

Mayor

Governing Body

City of Brookville

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,562	7,500	500	100	40	30
Debt Service						
Library						
TOTAL	36,562	7,500	500	100	40	30

County Treas Motor Vehicle Estimate 7,500

County Treas Recreational Vehicle Estimate 500

County Treas 16/20M Vehicle Estimate 100

County Treas Commercial Vehicle Tax Estimate 40

County Treas Watercraft Tax Estimate 30

Motor Vehicle Factor 0.20513

Recreational Vehicle Factor 0.01368

16/20 Vehicle Factor 0.00274

Commercial Vehicle Factor 0.00109

Watercraft Factor 0.00082

City of Brookville

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Brookville

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020	3/25/2020	10/1/2047	3.00-1.70	695,000	645,000	4/1 & 10/1	10/1	15,681	20,000	15,081	25,000
Total G.O. Bonds					**645,000**			**15,681**	**20,000**	**15,081**	**25,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**645,000**			**15,681**	**20,000**	**15,081**	**25,000**

State of Kansas
City

City of Brookville

2023

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 2022	Payments Due 2022	Payments Due 2023
				Totals	**0**	**0**	**0**

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

City of Brookville 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	84,660	89,693	125,875
Receipts:			
Ad Valorem Tax	35,249	36,562	xxxxxxxxxxxxxxxx
Delinquent Tax	113	200	500
Motor Vehicle Tax	6,923	6,870	7,500
Recreational Vehicle Tax	375	208	500
16/20M Vehicle Tax	104	85	100
Commercial Vehicle Tax		143	40
Watercraft Tax		29	30
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales and Use Taxes	40,706	40,710	41,000
Alcoholic Beverage Tax	1,846	1,500	2,031
Franchise Fees	13,672	13,600	13,700
Licenses and Permits	202	1,800	1,800
Fines and Forfeitures	400	400	400
Cemetery Fees	200	200	200
Other General Revenues	4,993	5,000	5,000
Interest Income	374	375	375
Rental Income	300	500	500
Reimbursed Expenses	20	500	500
Other	29,565	29,500	29,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**135,042**	**138,182**	**103,676**
Resources Available:	**219,702**	**227,875**	**229,551**
Expenditures:			
General Government			
Personal Services	48,339	49,000	50,000
Contractual	30,001	30,000	33,149
Materials and Supplies	1,416	3,000	10,000
Capital Outlay			151,113
Remittances	3,707	1,000	1,000
Other	35,844	1,500	1,500
Streets			
Contractual	2,172	5,000	5,000
Materials and Supplies	1,220	5,000	10,000
Street Lights			
Contractual	7,310	7,500	7,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**130,009**	**102,000**	**269,262**
Unencumbered Cash Balance Dec 31	89,693	125,875	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	172,916	193,787	269,262
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	269,262
		Tax Required	39,711
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**39,711**

CPA Summary

City of Brookville 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,296	12,769	10,932
Receipts:			
State of Kansas Gas Tax	7,682	6,930	7,030
County Transfers Gas	220	720	730
Interest Income	13	13	13
Reimbursed Expenses	380	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,295**	**8,163**	**8,273**
Resources Available:	**18,591**	**20,932**	**19,205**
Expenditures:			
Materials and Supplies	5,822	10,000	19,205
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,822**	**10,000**	**19,205**
Unencumbered Cash Balance Dec 31	12,769	10,932	0
2021/2022/2023 Budget Authority Amoun	17,221	12,636	19,205

Adopted Budget **Parks and Rec Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,080	2,385	1,960
Receipts:			
Alcoholic Beverage Tax	1,846	1,425	2,031
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,846**	**1,425**	**2,031**
Resources Available:	**3,926**	**3,810**	**3,991**
Expenditures:			
Contractual	1,321	1,500	2,000
Materials and Supplies	220	250	1,500
Remittances/Refunds		100	491
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,541**	**1,850**	**3,991**
Unencumbered Cash Balance Dec 31	2,385	1,960	0
2021/2022/2023 Budget Authority Amoun	4,750	3,470	3,991

CPA Summary

City of Brookville 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	60,571	71,045	80,997
Receipts:			
Water Service Charges	90,432	91,000	91,000
Other Utility Charges	1,590	2,000	2,000
Interest Income	13	13	13
Transfer Penalty Clearing	1,951	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**93,986**	**94,513**	**94,513**
Resources Available:	**154,557**	**165,558**	**175,510**
Expenditures:			
Personal Services	5,973	6,300	6,300
Contractual	65,110	65,200	65,200
Materials and Supplies	426	1,000	5,000
Capital Outlay			85,585
Remittances	756	1,000	1,000
Debt Service			
GO Bond Principal	6,200	6,200	7,750
GO Bond Interest	5,047	4,861	4,675
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**83,512**	**84,561**	**175,510**
Unencumbered Cash Balance Dec 31	71,045	80,997	0
2021/2022/2023 Budget Authority Amoun	146,739	163,247	175,510

Adopted Budget **Sewer Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	53,437	60,952	69,312
Receipts:			
Sewer Service Charges	40,509	42,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,509**	**42,000**	**42,000**
Resources Available:	**93,946**	**102,952**	**111,312**
Expenditures:			
Personal Services	3,612	3,800	3,800
Contractual	3,429	3,500	3,500
Materials and Supplies	199	1,000	1,000
Capital Outlay			74,636
Transfers Out			
Transfer to Sewer Res	720	720	720
Debt Service			
GO Bond Principal	13,800	13,800	17,250
GO Bond Interest	11,234	10,820	10,406
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,994**	**33,640**	**111,312**
Unencumbered Cash Balance Dec 31	60,952	69,312	0
2021/2022/2023 Budget Authority Amoun	73,943	110,000	111,312

CPA Summary

City of Brookville

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Sewer Reserve Fund**		**Sales Tax Clearing**		**Penalty Clearing**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1	9,404	Cash Balance Jan 1	30	Cash Balance Jan 1		Cash Balance Jan 1		9,434
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	19,305	Trans from Sewer	720	Sales Tax Clearing	109	Penalty Clearing	1,951			
Total Receipts	19,305	Total Receipts	720	Total Receipts	109	Total Receipts	1,951	Total Receipts	0	22,085
Resources Available:	19,305	Resources Available:	10,124	Resources Available:	139	Resources Available:	1,951	Resources Available:	0	31,519
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Sales Tax Clearing	102	Trans to Water	1,951			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	102	Total Expenditures	1,951	Total Expenditures	0	2,053
Cash Balance Dec 31	19,305	Cash Balance Dec 31	10,124	Cash Balance Dec 31	37	Cash Balance Dec 31	0	Cash Balance Dec 31	0	29,466 **
										29,466 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Brookville

will meet on September 12, 2022 at 7:00 PM at Brookville City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Brookville City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	130,009	27.539	102,000	27.532	269,262	39,711	27.532
Debt Service							
Library							
Special Highway	5,822		10,000		19,205		
Parks and Rec Fund	1,541		1,850		3,991		
Water Fund	83,512		84,561		175,510		
Sewer Fund	32,994		33,640		111,312		
Non-Budgeted Funds	2,053						
Totals	255,931	27.539	232,051	27.532	579,280	39,711	27.532
						*Revenue Neutral Rate***	*25.349*
Less: Transfers	720		720		720		
Net Expenditure	255,211		231,331		578,560		
Total Tax Levied	36,560		36,562		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,327,603		1,327,995		1,442,340		

1,442,340

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	659,141	665,000	645,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	659,141	665,000	645,000

*Tax rates are expressed in mills

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

Kay Vanderbilt

City Official Title: City Clerk

Resolution No. 8

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 25.349 mills by the 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 12, 2022 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 shall levy a property tax rate exceeding the Revenue Neutral Rate of 25.349 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 12th day of Sept. (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF BROOKVILLE, HEREBY NOTIFIES THE SALINE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 25.349. The date of our hearing is September 12, 2022 at 7:00 PM and will be held at City Hall in Brookville, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on Sept 12, 2022.

(Seal)

Kay Vanderhoof
Clerk or Officer of Governing Body

ROLL CALL

CITY OF BROOKVILLE

HEARING TO EXCEEED REVENUE NEUTRAL RATE: September 12, 2022

RESOLUTION NO: 8

Governing Body Member	Yes	No	No Vote
Shawn Fisher			✓
Faye Woodson	✓		
Tony Wolff	✓		
Joe Wright	✓		
David Graf	✓		
TOTAL			

Attested:

Kay VanDerkleed

SALINA JOURNAL

Originally published at salina.com on 08/12/2022

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Brookville
will meet on September 12, 2022 at 7:00 PM at Brookville City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Brookville City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	130,009	27.539	102,000	27.532	269,262	39,711	27.532
Debt Service							
Library							
Special Highway	5,822		10,000		19,205		
Parks and Rec Fund	1,541		1,850		3,991		
Water Fund	83,512		84,561		175,510		
Sewer Fund	32,994		33,640		111,312		
Non-Budgeted Funds	2,053						
Totals	255,931	27.539	232,051	27.532	579,280	39,711	27.532
						*Revenue Neutral Rate***	*25.349*
Less: Transfers	720		720		720		
Net Expenditure	255,211		231,331		578,560		
Total Tax Levied	36,560		36,562		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,327,603		1,327,995		1,442,340		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	659,141	665,000	645,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	659,141	665,000	645,000

*Tax rates are expressed in mills

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

Kay Vanderbilt
City Official Title: City Clerk

SK-31655834

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 Vaederbeck - 7-12-2021

Title