State of Kansas
City

2025

CERTIFICATE

To the Clerk of Thomas County, State of Kansas
We, the undersigned, officers of
City of Brewster
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 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	367,080	57,797	
Debt Service	10-113	7			
Library	12-1220	7			
Employee Benefits		8	131,700	69,838	
Special Fire		8	21,500	5,527	
Special Highway		9	10,600		
Water Utility		9	339,442		
Trash Utility		10	52,868		
Sewer Utility		10	41,283		
Totals		xxxxxx	964,473	133,162	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice		12			
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	49.138
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

THOMAS COUNTY, KS Established Oct. 8, 1885

Donita Baird

Date Attested: August 22 2024

County Clerk

Governing Body

City of Brewster

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	58,075	7,154	261	34	208	0
Debt Service						
Library						
Employee Benefits	70,089	8,633	315	41	252	0
Special Fire	5,005	616	22	3	18	0
TOTAL	133,169	16,403	598	78	478	0

County Treas Motor Vehicle Estimate 16,403

County Treas Recreational Vehicle Estimate 598

County Treas 16/20M Vehicle Estimate 78

County Treas Commercial Vehicle Tax Estimate 478

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12317

Recreational Vehicle Factor 0.00449

16/20 Vehicle Factor 0.00059

Commercial Vehicle Factor 0.00359

Watercraft Factor 0.00000

City of Brewster 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Utility	Employee Benefits	-	1,000	1,030	12-16,102
Sewer Utility	Employee Benefits	-	1,000	1,030	12-16,102
	Totals	0	2,000	2,060	
	Adjustments*				
	Adjusted Totals	0	2,000	2,060	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Brewster 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State of Kansas Water Loan	8/1/2021	2/1/2041	2.48	269,031	242,194	2/1	2/1	3,003	5,569	2,864	5,708
						8/1	8/1	2,934	5,638	2,793	5,778
Total Other					**242,194**			**5,937**	**11,207**	**5,657**	**11,486**
Total Indebtedness					**242,194**			**5,937**	**11,207**	**5,657**	**11,486**

City of Brewster 2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Brewster
Thomas County

As provided in KSA 75-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,568,161	$2,710,208
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State

City of Brewster 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	201,726	212,427	195,359
Receipts:			
Ad Valorem Tax	52,993	58,075	xxxxxxxxxxxxxxxx
Delinquent Tax	637		
Motor Vehicle Tax	10,248	5,794	7,154
Recreational Vehicle Tax	366	218	261
16/20M Vehicle Tax	85	90	34
Commercial Vehicle Tax	278	383	208
Watercraft Tax		67	0
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax	13,728	12,000	12,000
Local Sales Tax	62,685	60,000	60,000
Franchise Tax	16,290	18,000	18,000
Licenses	350	250	250
Building Permits			
State of Kansas			
Cemetery	4,187	4,750	5,000
Veterans Memorial Park	15,495	5,000	5,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	3,037	2,500	2,000
Neighborhood Revitalization Rebate	-70		0
Miscellaneous	9,085	5,695	5,700
Does miscellaneous exceed 10% of Total R			
Total Receipts	**189,394**	**172,822**	**115,607**
Resources Available:	**391,120**	**385,249**	**310,966**
Expenditures:			
Salaries & Wages	43,542	60,000	78,000
Office Supplies/Postage	3,478	5,000	5,500
Utilities	5,769	8,500	9,000
Telephone and Internet	4,490	4,500	5,000
Professional Services	5,162	5,000	5,000
Shop	11,889	12,000	15,000
Dues and Fees	1,153	1,500	1,500
Insurance	15,166	15,390	18,000
Vehicle Operation	11,277	15,000	15,000
Capital Outlay/Land/Equipment	4,318	10,000	151,080
Sewer Improvements	0	0	0
Street Department	20,979	15,000	27,000
Street Lights	5,758	6,000	6,500
Fire Department	10,280	7,500	8,000
Cemetery	12,785	12,000	15,000
Parks	1,976	2,000	2,500
Veterans Memorial Park	14,611	5,000	5,000
Bond Payment			
Cash Reserve (2025 column)			
Miscellaneous	6,060	5,500	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**178,693**	**189,890**	**367,080**
Unencumbered Cash Balance Dec 31	212,427	195,359	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	301,790	364,150	367,080
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	367,080
		Tax Required	56,114
	Delinquent Comp Rate:	3.0%	1,683
		Amount of 2024 Ad Valorem Tax	**57,797**

CPA Summary

City of Brewster 2025

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Rec Deparment			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page Total	**0**	**0**	**0**

City of Brewster 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,467	4,615	4,705
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	72	40	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax	22		
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds	54	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**148**	**90**	**50**
Resources Available:	**4,615**	**4,705**	**4,755**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	4,615	4,705	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Brewster 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,501	46,920	51,795
Receipts:			
Ad Valorem Tax	63,359	70,089	xxxxxxxxxxxxxxxx
Delinquent Tax	713		
Motor Vehicle Tax	12,129	6,926	8,633
Recreational Vehicle Tax	433	260	315
16/20M Vehicle Tax	106	107	41
Commercial Vehicle Tax	330	459	252
Watercraft Tax		79	0
Transfer from Water Utility		1,000	1,030
Transfer from Sewer Utility		1,000	1,030
Interest on Idle Funds	710	800	800
Neighborhood Revitalization Rebate	(84)		0
Miscellaneous		336	
Does miscellaneous exceed 10% of Total E			
Total Receipts	**77,696**	**81,056**	**12,101**
Resources Available:	**116,197**	**127,976**	**63,896**
Expenditures:			
Social Security/Medicare	10,220	11,000	28,000
KPERS	9,213	9,700	21,000
Health Insurance	46,759	48,346	69,000
Worker's Compensation	2,993	7,000	12,700
Unemployment	92	135	1,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**69,277**	**76,181**	**131,700**
Unencumbered Cash Balance Dec 31	46,920	51,795	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	117,300	122,285	131,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	131,700
		Tax Required	67,804
	Delinquent Comp Rate:	3.0%	2,034
		Amount of 2024 Ad Valorem Tax	69,838

Adopted Budget

Special Fire	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,757	15,519	15,275
Receipts:			
Ad Valorem Tax	4,826	5,005	xxxxxxxxxxxxxxxx
Delinquent Tax	26		
Motor Vehicle Tax	702	527	616
Recreational Vehicle Tax	25	20	22
16/20M Vehicle Tax	0	8	3
Commercial Vehicle Tax	19	35	18
Watercraft Tax	0	6	0
Interest on Idle Funds	170	155	200
Neighborhood Revitalization Rebate	(6)		0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	**5,762**	**5,756**	**859**
Resources Available:	**15,519**	**21,275**	**16,134**
Expenditures:			
Equipment	0	5,000	20,000
Fire Truck Maintenance & Repair	0	1,000	1,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**6,000**	**21,500**
Unencumbered Cash Balance Dec 31	15,519	15,275	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	22,610	15,500	21,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,500
		Tax Required	5,366
	Delinquent Comp Rate:	3.0%	161
		Amount of 2024 Ad Valorem Tax	5,527

CPA Summary

City of Brewster 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 3.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Brewster 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,885	5,364	2,400
Receipts:			
State of Kansas Gas Tax	7,829	7,910	7,900
County Transfers Gas		0	0
Interest on Idle Funds	200	300	300
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,029**	**8,210**	**8,200**
Resources Available:	**27,914**	**13,574**	**10,600**
Expenditures:			
Street Repair and Maint	22,550	11,174	10,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,550**	**11,174**	**10,600**
Unencumbered Cash Balance Dec 31	5,364	2,400	0
2023/2024/2025 Budget Authority Amount	28,216	21,345	10,600

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	118,188	66,656	45,212
Receipts:			
Charges to Customers	109,198	118,000	122,000
Water Deposits	550	500	500
Water Meter Grant			170,530
Interest on Idle Funds	1,150	1,000	1,000
Miscellaneous		200	200
Does miscellaneous exceed 10% of Total R			
Total Receipts	**110,898**	**119,700**	**294,230**
Resources Available:	**229,086**	**186,356**	**339,442**
Expenditures:			
Salaries	48,647	51,000	77,000
Professional Fees	75	800	800
Repairs/Maintenance	28,268	25,000	29,000
Utilities	13,626	15,000	18,000
Sales Tax	1,456	2,200	2,500
Water Protection Fee	1,555	2,000	2,000
Equipment/Land Purchase	45,494	20,000	14,000
Water Screening	1,379	1,500	1,500
Postage/Office Supplies	1,444	1,500	1,500
Loan Payment	17,144	17,144	17,144
Transfer to Employee Benefits		1,000	1,030
Water Meters			170,530
Water Deposit Refunds	350	500	500
Cash Reserve (2025 column)			438
Miscellaneous	2,992	3,500	3,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**162,430**	**141,144**	**339,442**
Unencumbered Cash Balance Dec 31	66,656	45,212	0
2023/2024/2025 Budget Authority Amount	234,130	207,944	339,442

CPA Summary

City of Brewster 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,588	25,893	20,618
Receipts:			
Charges to Customers	33,772	32,000	32,000
Interest on Idle Funds	317	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34,089**	**32,250**	**32,250**
Resources Available:	**59,677**	**58,143**	**52,868**
Expenditures:			
Salaries	14,821	15,500	23,500
Fuel	3,474	5,000	5,000
Operation & Maintenance	6,647	7,000	8,000
Trash Disposal	8,842	10,000	10,000
Capital Outlay/Land/Equipment			6,318
Cash Reserve (2025 column)			
Miscellaneous	0	25	50
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,784**	**37,525**	**52,868**
Unencumbered Cash Balance Dec 31	25,893	20,618	0
2023/2024/2025 Budget Authority Amount	58,907	57,563	52,868

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,941	27,633	22,533
Receipts:			
Charges to Customers	18,656	18,500	18,500
Interest on Idle Funds	329	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,985**	**18,750**	**18,750**
Resources Available:	**48,926**	**46,383**	**41,283**
Expenditures:			
Salaries	11,705	12,100	20,500
Utilities	424	500	500
Maintenance	8,979	10,000	10,000
Capital Outlay/Land/Equipment			8,953
Transfer to Employee Benefits	0	1,000	1,030
Cash Reserve (2025 column)			
Miscellaneous	185	250	300
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,293**	**23,850**	**41,283**
Unencumbered Cash Balance Dec 31	27,633	22,533	0
2023/2024/2025 Budget Authority Amount	53,665	44,741	41,283

CPA Summary

City of Brewster 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

City of Brewster 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

•PUBLIC NOTICE•

Published in The Colby Free Press on July 31, 2024

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Brewster

will meet on August 13, 2024 at 7:15 PM at Brewster City Building 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 Brewster City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	178,693	21.634	189,890	22.614	367,080	57,797	21.326
Debt Service							
Library							
Employee Benefits	69,277	25.866	76,181	27.292	131,700	69,838	25.769
Special Fire		1.970	6,000	1.949	21,500	5,527	2.039
Special Highway	22,550		11,174		10,600		
Water Utility	162,430		141,144		339,442		
Trash Utility	33,784		37,525		52,868		
Sewer Utility	21,293		23,850		41,283		
Totals	488,027	49.470	485,764	51.855	964,473	133,162	49.134
						*Revenue Neutral Rate***	*49.138*
Less: Transfers	0		2,000		2,060		
Net Expenditure	488,027		483,764		962,413		
Total Tax Levied	133,301		133,169		x		
Assessed Valuation	2,694,664		2,568,161		2,710,208		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	263,795	253,128	242,194
Lease Purchase Principal	0	0	0
Total	263,795	253,128	242,194

*Tax rates are expressed in mills

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

Dawn Schultz

City Official Title: Deputy City Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits			0
Special Fire			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 2,710,208

Valuation Factor: 2,710.208

Neighborhood Revitalization Subj to Rebate: 30,946

Neighborhood Revitalization factor: 30.946

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.