

CERTIFICATE

To the Clerk of Ness County, State of Kansas

We, the undersigned, officers of

City of Brownell

- 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 2017; and
 (3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
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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			
Fund	K.S.A.				
General	12-101a	7	17,527	5,605	36,836
Library	12-1220	8	2,525		
Special Highway		9	2,484		
Water & Trash		9	23,126		
Totals		xxxxxx	45,662	5,605	36,836
Resolution required? Notice of the vote to adopt required to be published?			No		County Clerk's Use Only
Budget Summary		10			152,159
Neighborhood Revitalization		11			Nov 1, 2016 Total Assessed Valuation

Assisted by:
Adams, Brown, Beran & Ball Chtd.
 Certified Public Accountants
 Address:
PO Box 1186
Hays, Kansas 67601
 Email:
dherl@abb.com

Date Attested September 8 2016

Renee S. Ben
 County Clerk

[Signature]
E. L. Ray Wyman
Reid Hiltabiddle
Barbara McDonald
Ted Witt
 Governing Body

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>5,580</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>5,580</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ <u>233</u>	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ <u>2,313</u>	
5b. Personal property 2015	- <u>2,798</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
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 2016 :	+ <u>262</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>495</u>	
9. Total estimated valuation July 1, 2016	<u>152,159</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>151,664</u>	
11. Factor for increase (8 divided by 10)	<u>0.00326</u>	
12. Amount of increase (11 times 3)	+ \$ <u>18</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>5,598</u>	
14. Debt service levy in this 2017 budget	<u>0</u>	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>5,598</u>	
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>7</u>	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>5,605</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
Library Fund	General Fund	-	-	2,525	KSA 79-2958
	Totals	0	0	2,525	
	Adjustments*				
	Adjusted Totals	0	0	2,525	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 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 1,2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	16,923	10,865	4,235
Receipts:			
Ad Valorem Tax	4,777	5,580	XXXXXXXXXXXXXXXXXX
Delinquent Tax	85	0	0
Motor Vehicle Tax	1,225	1,107	866
Recreational Vehicle Tax	30	38	22
16/20M Vehicle Tax	206	243	180
Commercial Vehicle Tax	1,904	17	1,412
Watercraft Tax	0	25	0
Gross Earning (Intangible) Tax	106	161	21
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Waring Township	2,500	3,000	3,000
Franchise Tax	0	0	0
Interest on Idle Funds	95	2,705	2,705
Neighborhood Revitalization Rebate	0	0	-482
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	10,928	12,876	7,724
Resources Available:	27,851	23,741	11,959
Expenditures:			
Salaries & Wages	0	5,393	5,393
Utilities	5,238	4,200	4,200
Repairs	27	1,200	1,200
Fees	751	700	700
Operating Expenses	6,872	8,000	5,552
Capital Outlay	3,772	0	0
Cash Forward (2017 column)			
Neighborhood Revitalization Rebate	326	13	482
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	16,986	19,506	17,527
Unencumbered Cash Balance Dec 31	10,865	4,235	XXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount	18,445	21,506	17,527
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,527
		Tax Required	5,568
	Delinquent Comp Rate: 0.7%		37
	Amount of 2016 Ad Valorem Tax		5,605

City of Brownell

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	2,875	3,597	2,597
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	16	0	0
Motor Vehicle Tax	257	0	
Recreational Vehicle Tax	6	0	
16/20M Vehicle Tax	43	0	
Commercial Vehicle Tax	400	0	
Watercraft Tax	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	722	0	0
Resources Available:	3,597	3,597	2,597
Expenditures:			
Appropriations	0	1,000	0
Transfer to General Fund	0	0	2,525
Cash Basis Reserve (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	1,000	2,525
Unencumbered Cash Balance Dec 31	3,597	2,597	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount	2,391	2,705	2,525
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,525
Tax Required			0
Delinquent Comp Rate: 0.7%			0
Amount of 2016 Ad Valorem Tax			0

City of Brownell

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,634	2,093	369
Receipts:			
State of Kansas Gas Tax	762	760	750
County Transfers Gas	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	762	760	750
Resources Available:	2,396	2,853	1,119
Expenditures:			
Street Repair and Maint	153	2,484	2,484
Salaries & Wages	150	0	0
Capital Outlay	0	0	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	303	2,484	2,484
Unencumbered Cash Balance Dec 31	2,093	369	-1,365
2015/2016/2017 Budget Authority Amount	2,348	2,484	2,484

See Tab E

Adopted Budget Water & Trash	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	21,047	21,441	8,626
Receipts:			
Customer Fees	14,798	14,500	14,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	14,798	14,500	14,500
Resources Available:	35,845	35,941	23,126
Expenditures:			
Operating Expenses	5,926	23,565	19,376
Salaries & Wages	4,014	3,750	3,750
Capital Outlay	4,464	0	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	14,404	27,315	23,126
Unencumbered Cash Balance Dec 31	21,441	8,626	0
2015/2016/2017 Budget Authority Amount	22,732	27,315	23,126

NOTICE OF BUDGET HEARING

The governing body of
City of Brownell

will meet on September 6, 2016 at 7:00 p.m. at City Building, 4th Street, Brownell, Kansas 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 Building, 4th Street, Brownell, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	16,986	42.698	19,506	36.472	17,527	5,605	36.836
Library	0		1,000		2,525		
Special Highway	303		2,484		2,484		
Water & Trash	14,404		27,315		23,126		
Totals	31,693	42.698	50,305	36.472	45,662	5,605	36.836
Less: Transfers	0		0		2,525		
Net Expenditure	31,693		50,305		43,137		
Total Tax Levied	5,329		5,580		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	124,807		152,992		152,159		

Outstanding Indebtedness.

January 1,	2014	2015	2016
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Paul Vulture

City Official Title: Mayor

2017 Neighborhood Revitalization Rebate

Budgeted Funds for 2017	2016 Ad Valorem before Rebate**	2016 Mil Rate before Rebate	Estimate 2017 NR Rebate
General	12,203	80.199	482
Library	0		0
			0
			0
			0
			0
			0
TOTAL	12,203	80.199	482

2016 July 1 Valuation: 152,159

Valuation Factor: 152.159

Neighborhood Revitalization Subj to Rebate: 6,012

Neighborhood Revitalization factor: 6.012

**This information comes from the 2017 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

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FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	16,986	42.698	19,506	36.472	17,527	5,605	36.836
Library	0		1,000		2,525		
Special Highway	303		2,484		2,484		
Water & Trash	14,404		27,315		23,126		
Totals	31,693	42.698	50,305	36.472	45,662	5,605	36.836
Less: Transfers	0		0		2,525		
Net Expenditure	31,693		50,305		43,137		
Total Tax Levied	5,329		5,580		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	124,807		152,992		152,159		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Jed Nuttle

City Official Title: Mayor