State of Kansas
City
2022

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 expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations

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Fund	**K.S.A.**				
General	12-101a	6	16,132	8,145	29.259
Special Highway		7	670		
Water & Trash		7	61,000		
Totals		xxxxxxxx	77,802	8,145	
					County Clerk's Use Only
Budget Summary		8			278379
					Nov 1, 2021 Total Assessed

Assisted by:
Adams Brown LLC

Address:
P.O. Box 1186
Hays, KS 67601
Email:

Attest: 9/7/2021, 2021
Carolyn Foster
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Brownell

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,145	416	12	238	(5)	33
TOTAL	8,145	416	12	238	(5)	33

County Treas Motor Vehicle Estimate 416
County Treas Recreational Vehicle Estimate 12
County Treas 16/20M Vehicle Estimate 238
County Treas Commercial Vehicle Tax Estimate (5)
County Treas Watercraft Tax Estimate 33

Motor Vehicle Factor 0.05107
Recreational Vehicle Factor 0.00147
16/20M Vehicle Factor 0.02922
Commercial Vehicle Factor -0.00064
Watercraft Factor 0.00405

No assurance is provided. Substantially all disclosures omitted.

City of Brownell 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Brownell

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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

No assurance is provided. Substantially all disclosures omitted.

City of Brownell

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2021	Payments Due 2021	Payments Due 2022
Totals					**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

City of Brownell 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	5,885	2,632	3,546
Receipts:			
Ad Valorem Tax	6,588	8,145	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	394		473
Motor Vehicle Tax	383	473	416
Recreational Vehicle Tax		13	12
16/20M Vehicle Tax	473	354	238
Commercial Vehicle Tax	-6	149	-5
Watercraft Tax		0	33
Gross Earning (Intangible) Tax	9	59	138
LAVTR		0	0
Waring Township		3,000	3,000
Interest on Idle Funds	151	235	235
Reimbursements			
Neighborhood Revitalization Rebate	-9	-14	0
Miscellaneous			0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,983**	**12,414**	**4,540**
Resources Available:	**13,868**	**15,046**	**8,085**

No assurance is provided. Substantially all disclosures omitted.

City of Brownell

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	13,868	15,046	8,085
Expenditures:			
Salaries & Wages	712	300	300
Utilities	3,847	6,000	6,000
Repairs		1,500	1,500
Fees	692	600	600
Operating Expenses	5,985	3,100	7,732
Capital Outlay		0	0
Cash Forward (2022 column)	0		
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,236**	**11,500**	**16,132**
Unencumbered Cash Balance Dec 31	2,632	3,546	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	12,910	20,979	16,132
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,132
		Tax Required	8,047
	Delinquent Comp Rate:	1.2%	98
		Amount of 2021 Ad Valorem Tax	8,145

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Brownell

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	1,044	24	4
Receipts:			
State of Kansas Gas Tax	676	670	670
County Transfers Gas		0	0
Charges to Customers		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**676**	**670**	**670**
Resources Available:	**1,720**	**694**	**674**
Expenditures:			
Street Repairs and Maintenance	37	690	670
Salaries & Wages		0	0
Capital Outlay	29,050	0	0
Reimbursement for Highway Project	-27,391	0	0
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,696**	**690**	**670**
Unencumbered Cash Balance Dec 31	24	4	4
2020/2021/2022 Budget Authority Amount:	1,754	1,304	670

Adopted Budget

Water & Trash	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	35,176	40,000	46,000
Receipts:			
Charges to Customers	13,569	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,569**	**15,000**	**15,000**
Resources Available:	**48,745**	**55,000**	**61,000**
Expenditures:			
Operating Expenses	5,760	1,000	53,000
Salaries & Wages	2,985	3,000	3,000
Capital Outlay		5,000	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,745**	**9,000**	**61,000**
Unencumbered Cash Balance Dec 31	40,000	46,000	0
2020/2021/2022 Budget Authority Amount:	47,329	45,176	61,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Brownell, Kansas **, HEREBY NOTIFIES THE** Ness **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 30.162. The date of our hearing is 09/01/21 at 10:00 am AM/PM and will be held at Am Legion 6th St in Brownell, 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 07/16, 2021.

(Seal)

Ted Nuttle, Mayor

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.

First published in the Ness County News, Thursday, August 26, 2021. -1t

NOTICE OF BUDGET HEARING

The governing body of
City of Brownell
will meet on September 7, 2001 at 10:00 a.m. at American Legion 6th Street, Brownell, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax proposed use of all funds. Detailed budget information is available at American Legion 6th Street, Brownell, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending 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	Estimate Tax Rate *
General	11,236	28.681	11,500	30.162	16,132	8,145	29.247
Special Highway	1,696		690		670		
Water & Trash	8,745		9,000		61,000		
Totals	21,676	28.681	21,190	30.162	77,802	8,145	29.247
*Revenue Neutral Rate***							*0.000*
Less: Transfers	0		0		0		
Net Expenditure	21,676		21,190		77,802		
Total Tax Levied	6,708		8,145		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	233,883		270,042		278,477		

Outstanding Indebtedness, January 1,	2019	2020	2021
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

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

Ted Little

City of Brownell

Did not provide us with Resolution