

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Vehicle			3		
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Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	8	12,910	6,708	28.681
Library	12-1220	9			
Special Highway		10	1,754		
Water & Trash		10	47,329		
Totals			xxxxxxx	61,993	6,708
					28.681
					County Clerk's Use Only
Budget Summary			11		23,883
Neighborhood Revitalization Rebate			12		Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

6,708
No

Assisted by:
Adams, Brown, beran & Ball, Chtd.

Address:
PO Box 1186
Hays, Kansas 67601
Email:
dherl@abbb.com

Attest: *[Signature]* 2019
County Clerk

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 6,582
2. Library levy in 2019 budget	- \$ 0
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 6,582

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 967	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 12,308	
5b. Personal property 2018	- 17,813	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	967	
11. Total estimated valuation July 1, 2019	233,883	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0042	
13. Percentage adjustment increase (12 times 3)	+ \$ 27	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 99	
16. Total Percentage Adjustments	\$ 126	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>0</u>	
Law enforcement expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>0</u>	
Fire protection expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>0</u>	

No assurance is provided.

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Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>6,708</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	5,580	
2017 Tax Levy (Less Levy for other Governmental Units)	5,605	None
2018 Tax Levy (Less Levy for other Governmental Units)	6,492	None
2019 Tax Levy (Less Levy for other Governmental Units)	6,582	None
Average Tax Levy (last three years)	6,226	
CPI Adjustment of 0.025	156	
Average Tax Levy Adjusted by CPI	6,382	
2020 Total Tax Levy (Less Levy for Other Governmental Uni	6,708	

Exemption from Election Requirement **No**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss -73,450

2020 Tax Levy (Less Levy for other Governmental Units)	6,708
2019 Tax Levy (Less Levy for other Governmental Units)	6,582
Change in Levy	126

CPI Adjustment		99
2020 Mill Rate (Less Mills for other Governmental Units)	28.683	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>-2,107</u>
Total Adjustment for Loss of Assessed Valuation		<u>-2,008</u>

Exemption from Election Requirement **No**

No assurance is provided.

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,582	806	14	588	85	0
TOTAL	6,582	806	14	588	85	0

County Treas Motor Vehicle Estimate 806
 County Treas Recreational Vehicle Estimate 14
 County Treas 16/20M Vehicle Estimate 588
 County Treas Commercial Vehicle Tax Estimate 85
 County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12246
 Recreational Vehicle Factor 0.00213
 16/20M Vehicle Factor 0.08933
 Commercial Vehicle Factor 0.01291
 Watercraft Factor 0.00000

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Library	General	2,525			KSA 79-2958
	Totals	2,525	0	0	
	Adjustments*				
	Adjusted Totals	2,525	0	0	

No assurance is provided.
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City of Brownell

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						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

City of Brownell

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 2019	Payments Due 2019	Payments Due 2020
None							
Totals					0	0	0

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

City of Brownell

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16	4,215	1,542
Receipts:			
Ad Valorem Tax	9,426	6,582	XXXXXXXXXXXXXXXXXX
Delinquent Tax	157	0	0
Motor Vehicle Tax	818	0	806
Recreational Vehicle Tax	12	0	14
16/20M Vehicle Tax	112	0	588
Commercial Vehicle Tax	74	0	85
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	76	0	9
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Waring Township	0	3,000	3,000
Transfers In	2,525	0	0
Interest on Idle Funds	162	2,705	180
Neighborhood Revitalization Rebate	-79	-42	-22
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,283	12,245	4,660
Resources Available:	13,299	16,460	6,202
Expenditures:			
Salaries & Wages	900	2,575	1,000
Utilities	6,388	4,200	7,000
Repairs	0	1,200	1,500
Fees	70	700	100
Operating Expenses	687	6,243	3,310
Capital Outlay	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	1,039	0	0
Does miscellaneous exceed 10% Total Exp	Exceed 10% Rule		
Total Expenditures	9,084	14,918	12,910
Unencumbered Cash Balance Dec 31	4,215	1,542	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	15,925	14,918	12,910
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	12,910
		Tax Required	6,708
	Delinquent Comp Rate:	0.0%	0
	Amount of 2019 Ad Valorem Tax		6,708

CPA Summary

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City of Brownell

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,525	0	0
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	2,525	0	0
Expenditures:			
Appropriations	0	0	0
Transfers to General Fund	2,525	0	0
Cash Basis Reserve (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	2,525	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	2,525	0	0
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	0

CPA Summary

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City of Brownell

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Special Highway			
Unencumbered Cash Balance Jan 1	1,600	1,334	1,044
Receipts:			
State of Kansas Gas Tax	734	710	710
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	734	710	710
Resources Available:	2,334	2,044	1,754
Expenditures:			
Street Repairs and Maintenance	1,000	1,000	1,754
Salaries & Wages	0	0	0
Capital Outlay	12,958	0	0
Reimbursment for Highway Project	-12,958	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,000	1,000	1,754
Unencumbered Cash Balance Dec 31	1,334	1,044	0
2018/2019/2020 Budget Authority Amount	1,500	1,620	1,754

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Water & Trash			
Unencumbered Cash Balance Jan 1	38,901	36,329	34,329
Receipts:			
Charges to Customers	12,928	13,000	13,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,928	13,000	13,000
Resources Available:	51,829	49,329	47,329
Expenditures:			
Operating Expenses	12,700	15,000	39,329
Salaries & Wages	2,800	0	3,000
Capital Outlay	0	0	5,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,500	15,000	47,329
Unencumbered Cash Balance Dec 31	36,329	34,329	0
2018/2019/2020 Budget Authority Amount	42,287	36,614	47,329

CPA Summary

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NOTICE OF BUDGET HEARING

The governing body of

City of Brownell

will meet on September 9, 2019 at 2:00 p.m. at American Legion 6th 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 American Legion 6th Street, Brownell, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	9,084		14,918	41.026	12,910	6,708	28.683
Library	2,525						
Special Highway	1,000		1,000		1,754		
Water & Trash	15,500		15,000		47,329		
Totals	28,109	0.000	30,918	41.026	61,993	6,708	28.683
Less: Transfers	2,525		0		0		
Net Expenditure	25,584		30,918		61,993		
Total Tax Levied	6,492		6,582		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	104,137		160,433		233,883		
Outstanding Indebtedness, January 1,	2017		2018		2019		
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

No assurance is provided.

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Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	6,686	28.589	22
Library	0		0
TOTAL	6,686	28.589	22

Neighborhood Revitalization factor: 0.76

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FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimated Tax Rate **
General	9,084		14,910	41.026	12,910	6,708	28.683
Library	2,525						
Special Highway	1,000		1,000		1,754		
Water & Trash	15,500		15,000		47,329		
Totals	28,109	0.000	30,910	41.026	61,993	6,708	28.683
Less: Transfers	2,525		0		0		
Net Expenditure	25,584		30,910		61,993		
Total Tax Levied	6,492		6,582				
Assessed							
Valuation	104,137		160,433		233,882		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
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

Ted Smith, Mayor

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abel,
aylor
wien,
Marc