

CERTIFICATE

To the Clerk of Osborne County, State of Kansas

We, the undersigned, officers of

City of Downs, Kansas

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

| | | 2017 Adopted Budget | | |
|---|---------------|--------------------------------------|-------------------------------------|---|
| | | Budget Authority for Expenditures | Amount of 2016 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | Page No. | | |
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| Allocation of MVT, RVT, and 16/20M Vehicle | | 3 | | |
| Schedule of Transfers | | 4 | | |
| Statement of Indebtedness | | 5 | | |
| Statement of Lease-Purchases | | 6 | | |
| Computation to Determine State Library Grant | | 7 | | |
| Fund | K.S.A. | | | |
| General | 12-101a | 8 | 667,598 | 259,823 |
| Debt Service | 10-113 | 9 | 164,677 | 50,369 |
| Library | 12-1220 | 9 | 25,258 | 20,711 |
| Industrial Promotion | 12-1617H | 10 | 6,477 | 4,438 |
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| Special Highway | | 11 | 75,006 | |
| Cemetery Care | | 11 | 9,927 | |
| Special Parks and Recreation | | 12 | 17,527 | |
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| Water and Sewer Utility | | 13 | 389,467 | |
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| | | | | |
| | | | | |
| Non-Budgeted Funds-A | | 14 | | |
| Non-Budgeted Funds-B | | 15 | | |
| Totals | | xxxxxx | 1,355,937 | 335,341 |
| Reolution required? Notice of the vote to adopt required to be published? | | | No | County Clerk's Use Only |
| Budget Summary | | 16 | | |
| Neighborhood Revitalization Rebate | | 17 | | |
| | | | | Nov 1, 2016 Total Assessed Valuation |

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Michelle Huddle, CPA
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Attest: _____ 2016

 County Clerk

 Governing Body

City of Downs, Kansas

2017

Computation to Determine Limit for 2017

| | Amount of Levy |
|---|-----------------------|
| 1. Total tax levy amount in 2016 budget | + \$ <u>333,695</u> |
| 2. Debt service levy in 2016 budget | - \$ <u>50,122</u> |
| 3. Tax levy excluding debt service | \$ <u>283,573</u> |

2016 Valuation Information for Valuation Adjustments

| | | |
|--|------------------|-------------------|
| 4. New improvements for 2016: | + <u>15,590</u> | |
| 5. Increase in personal property for 2016: | | |
| 5a. Personal property 2016 | + <u>123,689</u> | |
| 5b. Personal property 2015 | - <u>140,095</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>2,076</u> |
| 8. Total valuation adjustment (sum of 4, 5c, 6d & 7) | | <u>17,666</u> |
| 9. Total estimated valuation July 1, 2016 | <u>4,437,396</u> | |
| 10. Total valuation less valuation adjustment (9 minus 8) | | <u>4,419,730</u> |
| 11. Factor for increase (8 divided by 10) | | <u>0.00400</u> |
| 12. Amount of increase (11 times 3) | | + \$ <u>1,133</u> |
| 13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12) | | \$ <u>284,706</u> |
| 14. Debt service levy in this 2017 budget | | <u>50,369</u> |
| 15. 2017 tax levy, including debt service, prior to CPI adjustment (13 plus 14) | | <u>335,075</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>354</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>335,429</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.

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

| Budgeted Funds for 2016 | Ad Valorem Levy Tax Year 2015 | Allocation for Year 2017 | | | | |
|----------------------------|----------------------------------|--------------------------|------------|------------|--------------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 258,545 | 45,834 | 582 | 378 | 1,932 | 510 |
| Debt Service | 50,122 | 8,886 | 113 | 73 | 375 | 99 |
| Library | 20,606 | 3,653 | 46 | 30 | 154 | 41 |
| Industrial Promotion | 4,422 | 784 | 10 | 6 | 33 | 9 |
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| TOTAL | 333,695 | 59,157 | 751 | 487 | 2,494 | 659 |

County Treas Motor Vehicle Estimate 59,157
 County Treas Recreational Vehicle Estimate 751
 County Treas 16/20M Vehicle Estimate 487
 County Treas Commercial Vehicle Tax Estimate 2,494
 County Treas Watercraft Tax Estimate 659

Motor Vehicle Factor 0.17728
 Recreational Vehicle Factor 0.00225
 16/20M Vehicle Factor 0.00146
 Commercial Vehicle Factor 0.00747
 Watercraft Factor 0.00197

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 |
|---|---|---------------------------------------|--|---|--|
| Water & Sewer | Bond and Interest | 54,000 | 66,000 | 66,000 | 12-825d |
| Water & Sewer | General | 50,000 | 25,000 | 25,000 | 12-825d |
| General | Equip Reserve | 0 | 5,000 | 5,000 | 12-1, 117 |
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| | Totals | 104,000 | 96,000 | 96,000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 104,000 | 96,000 | 96,000 | |

*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 Amount Outstanding Jan 1, 2016 | Date Due | | Amount Due 2016 | | Amount Due 2017 | |
|----------------------------|---------------|--------------------|-----------------|---------------|--|----------|-----------|-----------------|---------------|-----------------|---------------|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| Total G.O. Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| KDHE - Water Supply | 8/1/2006 | 2/1/2026 | 3.69 | 436,873 | 268,429 | Feb/Aug | Feb/Aug | 9,710 | 21,359 | 8,914 | 22,154 |
| KDHE - Sewer | 3/1/2009 | 9/1/2028 | 2.57 | 1,189,333 | 833,759 | Mar/Sept | Mar/Sept | 21,078 | 54,774 | 19,661 | 56,191 |
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| Total Other | | | | | 1,102,188 | | | 30,788 | 76,133 | 28,575 | 78,345 |
| Total Indebtedness | | | | | 1,102,188 | | | 30,788 | 76,133 | 28,575 | 78,345 |

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 2016 | Payments Due 2016 | Payments Due 2017 |
|----------------|---------------|---------------------------|-----------------|---|---------------------------------|-------------------|-------------------|
| None | | | | | | | |
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| Totals | | | | | 0 | 0 | 0 |

***If you are merely 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: 2017

Library found in: City of Downs, Kansas
Osborne County

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 | Proposed Year |
|----------------------------|--------------|---------------|
| | <u>2016</u> | <u>2017</u> |
| Ad Valorem Tax | \$20,606 | \$20,711 |
| Delinquent Tax | \$500 | \$500 |
| Motor Vehicle Tax | \$3,782 | \$3,653 |
| Recreational Vehicle Tax | \$45 | \$46 |
| 16/20M Vehicle Tax | \$62 | \$30 |
| LAVTR | \$0 | \$0 |
| | <u>\$0</u> | <u>\$0</u> |
| TOTAL TAXES | \$24,995 | \$24,940 |
| Difference in Total Taxes: | (\$55) | |
| Qualify for grant: | Not Qualify | |

Second test:

| | | |
|----------------------------------|-------------|-------------|
| Assessed Valuation | \$4,415,631 | \$4,437,396 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 4.667 | 4.667 |
| Difference in Levy Rate: | 0.000 | |
| Qualify for grant: | Qualify | |

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

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Downs, Kansas

2017

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 | 173,294 | 139,302 | 92,637 |
| Receipts: | | | |
| Ad Valorem Tax | 230,824 | 258,545 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,627 | 3,000 | 3,000 |
| Motor Vehicle Tax | 47,206 | 44,868 | 45,834 |
| Recreational Vehicle Tax | 573 | 532 | 582 |
| 16/20M Vehicle Tax | 872 | 730 | 378 |
| Commercial Vehicle Tax | 1,518 | 1,712 | 1,932 |
| Watercraft Tax | 1,176 | 610 | 510 |
| Gross Earning (Intangible) Tax | | 13,138 | 10,859 |
| LAVTR | | 0 | 0 |
| City and County Revenue Sharing | | 0 | 0 |
| Commercial Vehicle Registration Fees | | 1,543 | 1,543 |
| Highway Connecting Links | 6,000 | 6,000 | 6,000 |
| Local Sales Tax | 56,003 | 56,000 | 56,000 |
| County Sales Tax | 42,072 | 42,000 | 42,000 |
| Franchise Tax | 61,886 | 65,500 | 65,500 |
| Dog Licenses | 2,045 | 1,500 | 1,500 |
| Other Licenses and Permits | 9,392 | 8,000 | 8,000 |
| Rural Fire Contracts & Runs | 5,000 | 4,500 | 4,500 |
| Swimming Pool | 13,072 | 12,000 | 12,000 |
| Court Fines & Impound Fees | 1,575 | 2,000 | 2,000 |
| Rent | 10,980 | 11,000 | 11,000 |
| Clinic Rent | | 4,200 | 4,200 |
| Reimbursements | 38,821 | 0 | 0 |
| Sale of Cemetery Lots & City Property | 0 | 2,000 | 2,000 |
| Transfer from Water & Sewer Utility | 50,000 | 25,000 | 25,000 |
| Service Charges | | 0 | 0 |
| Use of Money and Property | | 0 | 0 |
| Sale of Farmland | | 0 | 0 |
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| In Lieu of Taxes (IRB) | 4,965 | 5,000 | 5,000 |
| Interest on Idle Funds | 2,777 | 2,800 | 2,800 |
| Neighborhood Revitalization Rebate | 0 | -7,343 | 0 |
| Miscellaneous | 29,896 | 3,000 | 3,000 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 620,280 | 567,835 | 315,138 |
| Resources Available: | 793,574 | 707,137 | 407,775 |

City of Downs, Kansas

FUND PAGE - GENERAL

| Adopted Budget General | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Resources Available: | 793,574 | 707,137 | 407,775 |
| Expenditures: | | | |
| General Government | 109,761 | 111,000 | 112,000 |
| Police | 82,500 | 82,500 | 82,500 |
| Street Improvement | 143,930 | 115,000 | 115,000 |
| Fire | 27,570 | 28,000 | 28,000 |
| Park | 35,267 | 36,000 | 36,000 |
| Swimming Pool | 39,637 | 40,500 | 40,500 |
| Cemetery | 13,923 | 11,500 | 12,000 |
| Memorial Hall | 14,325 | 14,500 | 14,030 |
| Sub-Total detail page | 466,913 | 439,000 | 440,030 |
| Ambulance | 18,000 | 18,000 | 18,000 |
| Audit and Budget | 7,346 | 7,500 | 7,500 |
| Utilities | 52,093 | 55,000 | 50,000 |
| Employee benefits | 75,195 | 75,000 | 75,000 |
| Transfer to Equipment Reserve Fund | 0 | 5,000 | 5,000 |
| Clinic | 34,725 | 5,000 | 5,000 |
| Demolition | 0 | 10,000 | 10,000 |
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| Cash Forward (2017 column) | | | 57,068 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 654,272 | 614,500 | 667,598 |
| Unencumbered Cash Balance Dec 31 | 139,302 | 92,637 | XXXXXXXXXXXXXXXXXXXX |
| 2015/2016/2017 Budget Authority Amount: | 641,645 | 662,577 | 667,598 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 667,598 |
| | | Tax Required | 259,823 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | Amount of 2016 Ad Valorem Tax | | 259,823 |

See Tab A

City of Downs, Kansas

2017

| Adopted Budget General Fund - Detail Expenditures | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| General Government | | | |
| Salaries | 46,926 | 48,000 | 55,000 |
| Contractual | 61,854 | 61,000 | 55,000 |
| Commodities | 981 | 2,000 | 2,000 |
| Total | 109,761 | 111,000 | 112,000 |
| Police | | | |
| Contractual | 82,500 | 82,500 | 82,500 |
| Total | 82,500 | 82,500 | 82,500 |
| Street Improvement | | | |
| Salaries | 11,827 | 15,000 | 15,000 |
| Contractual | 103,816 | 70,000 | 70,000 |
| Commodities | 28,287 | 30,000 | 30,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 143,930 | 115,000 | 115,000 |
| Fire | | | |
| Salaries | 985 | 1,000 | 1,000 |
| Contractual | 19,737 | 20,000 | 20,000 |
| Commodities | 6,848 | 7,000 | 7,000 |
| Total | 27,570 | 28,000 | 28,000 |
| Park | | | |
| Salaries | 20,002 | 20,000 | 20,000 |
| Contractual | 10,790 | 11,000 | 11,000 |
| Commodities | 4,475 | 5,000 | 5,000 |
| Total | 35,267 | 36,000 | 36,000 |
| Swimming Pool | | | |
| Salaries | 25,597 | 26,000 | 26,000 |
| Contractual | 5,780 | 6,000 | 6,000 |
| Commodities | 8,260 | 8,500 | 8,500 |
| Total | 39,637 | 40,500 | 40,500 |
| Cemetery | | | |
| Salaries | 9,229 | 8,000 | 8,500 |
| Contractual | 3,430 | 2,000 | 2,000 |
| Commodities | 1,264 | 1,500 | 1,500 |
| Total | 13,923 | 11,500 | 12,000 |
| Memorial Hall | | | |
| Salaries | 9,229 | 9,000 | 9,000 |
| Contractual | 4,634 | 5,000 | 4,530 |
| Commodities | 462 | 500 | 500 |
| Total | 14,325 | 14,500 | 14,030 |
| Page Total | 466,913 | 439,000 | 440,030 |

(Note: Should agree with general sub-totals.)

City of Downs, Kansas

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Debt Service | | | |
| Unencumbered Cash Balance Jan 1 | 8,819 | 17,844 | 37,892 |
| Receipts: | | | |
| Ad Valorem Tax | 51,841 | 50,122 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 565 | 500 | 500 |
| Motor Vehicle Tax | 8,799 | 10,558 | 8,886 |
| Recreational Vehicle Tax | 119 | 125 | 113 |
| 16/20M Vehicle Tax | 0 | 172 | 73 |
| Commercial Vehicle Tax | 352 | 403 | 375 |
| Watercraft Tax | 270 | 143 | 99 |
| Transfer from Water & Sewer Utility | 54,000 | 66,000 | 66,000 |
| Commercial Vehicle Registration Fees | 0 | 370 | 370 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | 0 | -1,424 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 115,946 | 126,969 | 76,416 |
| Resources Available: | 124,765 | 144,813 | 114,308 |
| Expenditures: | | | |
| Water Loan - Principal | 20,592 | 21,359 | 22,154 |
| Water Loan - Interest | 10,477 | 9,710 | 8,914 |
| Sewer Loan - Principal | 53,393 | 54,774 | 56,191 |
| Sewer Loan - Interest | 22,459 | 21,078 | 19,661 |
| Cash Basis Reserve (2017 column) | | | |
| Miscellaneous | 0 | 0 | 57,757 |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 106,921 | 106,921 | 164,677 |
| Unencumbered Cash Balance Dec 31 | 17,844 | 37,892 | XXXXXXXXXXXXXXXXXXXX |
| 2015/2016/2017 Budget Authority Amount | 130,167 | 150,345 | 164,677 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 164,677 |
| Tax Required | | | |
| | | | 50,369 |
| Delinquent Comp Rate: 0.0% | | | |
| | | | 0 |
| Amount of 2016 Ad Valorem Tax | | | |
| | | | 50,369 |

| Adopted Budget | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Library | | | |
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 18,567 | 20,606 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 277 | 500 | 500 |
| Motor Vehicle Tax | 3,854 | 3,782 | 3,653 |
| Recreational Vehicle Tax | 47 | 45 | 46 |
| 16/20M Vehicle Tax | 62 | 62 | 30 |
| Commercial Vehicle Tax | 128 | 144 | 154 |
| Watercraft Tax | 99 | 51 | 41 |
| Neighborhood revitalization | 0 | 0 | 0 |
| Commercial Vehicle Registration Fees | 0 | 123 | 123 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | 0 | -585 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 23,034 | 24,728 | 4,547 |
| Resources Available: | 23,034 | 24,728 | 4,547 |
| Expenditures: | | | |
| Library Board | 23,034 | 24,728 | 25,258 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Expenditures | 23,034 | 24,728 | 25,258 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | XXXXXXXXXXXXXXXXXXXX |
| 2015/2016/2017 Budget Authority Amount | 28,462 | 25,313 | 25,258 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 25,258 |
| Tax Required | | | |
| | | | 20,711 |
| Delinquent Comp Rate: 0.0% | | | |
| | | | 0 |
| Amount of 2016 Ad Valorem Tax | | | |
| | | | 20,711 |

City of Downs, Kansas

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|------------------------------------|-----------------------------------|----------------------------------|
| Industrial Promotion | | | |
| Unencumbered Cash Balance Jan 1 | 420 | 0 | 675 |
| Receipts: | | | |
| Ad Valorem Tax | 3,896 | 4,422 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 55 | 500 | 500 |
| Motor Vehicle Tax | 759 | 793 | 784 |
| Recreational Vehicle Tax | 9 | 9 | 10 |
| 16/20M Vehicle Tax | 13 | 13 | 6 |
| Commercial Vehicle Tax | 25 | 30 | 33 |
| Watercraft Tax | 19 | 11 | 9 |
| Commercial Vehicle Registration Fees | 0 | 22 | 22 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | 0 | -125 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 4,776 | 5,675 | 1,364 |
| Resources Available: | 5,196 | 5,675 | 2,039 |
| Expenditures: | | | |
| Payments to Downs Enterprises | 5,196 | 5,000 | 6,477 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2017 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 5,196 | 5,000 | 6,477 |
| Unencumbered Cash Balance Dec 31 | 0 | 675 | xxxxxxxxxxxxxxxxxxxx |
| 2015/2016/2017 Budget Authority Amount | 6,101 | 6,748 | 6,477 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 6,477 |
| | Tax Required | | 4,438 |
| | Delinquent Comp Rate: 0.0% | | 0 |
| | Amount of 2016 Ad Valorem Tax | | 4,438 |

| Adopted Budget | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|------------------------------------|-----------------------------------|----------------------------------|
| 0 | | | |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxxx |
| 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% Total Rec | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2017 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2015/2016/2017 Budget Authority Amount | | | 0 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 0 |
| | Tax Required | | 0 |
| | Delinquent Comp Rate: 0.0% | | 0 |
| | Amount of 2016 Ad Valorem Tax | | 0 |

City of Downs, Kansas

2017

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 | 28,101 | 49,536 | 52,346 |
| Receipts: | | | |
| State of Kansas Gas Tax | 23,099 | 22,910 | 22,660 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 23,099 | 22,910 | 22,660 |
| Resources Available: | 51,200 | 72,446 | 75,006 |
| Expenditures: | | | |
| Contractual | 312 | 100 | 100 |
| Commodities | 1,352 | 20,000 | 74,906 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2017 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 1,664 | 20,100 | 75,006 |
| Unencumbered Cash Balance Dec 31 | 49,536 | 52,346 | 0 |
| 2015/2016/2017 Budget Authority Amount | 45,511 | 28,520 | 75,006 |

Adopted Budget

| Cemetery Care | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 8,701 | 10,096 | 8,827 |
| Receipts: | | | |
| Donations | 1,279 | 1,000 | 1,000 |
| | | | |
| Interest on Idle Funds | 116 | 100 | 100 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 1,395 | 1,100 | 1,100 |
| Resources Available: | 10,096 | 11,196 | 9,927 |
| Expenditures: | | | |
| Contractual | 0 | 1,000 | 1,000 |
| Commodities | 0 | 1,000 | 1,000 |
| Capital Outlay | 0 | 369 | 7,927 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2017 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 2,369 | 9,927 |
| Unencumbered Cash Balance Dec 31 | 10,096 | 8,827 | 0 |
| 2015/2016/2017 Budget Authority Amount | 8,532 | 2,369 | 9,927 |

City of Downs, Kansas

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Parks and Recreation | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 12,210 | 14,327 | 15,927 |
| Receipts: | | | |
| Donations | 657 | 1,500 | 1,500 |
| Grain Sales | 1,460 | 100 | 100 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 2,117 | 1,600 | 1,600 |
| Resources Available: | 14,327 | 15,927 | 17,527 |
| Expenditures: | | | |
| Commodities | 0 | 0 | 17,527 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2017 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 0 | 17,527 |
| Unencumbered Cash Balance Dec 31 | 14,327 | 15,927 | 0 |
| 2015/2016/2017 Budget Authority Amount | 13,868 | 15,410 | 17,527 |

Adopted Budget

| 0 | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | | 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 Forward (2017 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2015/2016/2017 Budget Authority Amount | | 0 | 0 |

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year Actual for 2015 | Current Year Estimate for 2016 | Proposed Budget Year for 2017 |
|---|----------------------------|--------------------------------|-------------------------------|
| Water and Sewer Utility | | | |
| Unencumbered Cash Balance Jan 1 | 266,847 | 152,467 | 98,467 |
| Receipts: | | | |
| Sales | 266,686 | 290,000 | 290,000 |
| Connection Fees | 125 | 1,000 | 1,000 |
| Reimbursed Expenses | 7,165 | 0 | 0 |
| Loan Proceeds | 255,099 | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 17,016 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 546,091 | 291,000 | 291,000 |
| Resources Available: | 812,938 | 443,467 | 389,467 |
| Expenditures: | | | |
| Water Production | | | |
| Personal Services | 18,531 | 20,000 | 25,000 |
| Contractual | 65,965 | 66,000 | 66,000 |
| Commodities | 75,176 | 60,000 | 60,000 |
| Capital Outlay | 0 | 0 | 0 |
| Sewer | | | |
| Personal Services | 21,952 | 30,000 | 30,000 |
| Contractual | 20,067 | 20,000 | 20,000 |
| Commodities | 651 | 5,000 | 5,000 |
| Capital Outlay | 0 | 0 | 0 |
| General and Administrative | | | |
| Personal Services | 18,531 | 24,000 | 24,000 |
| Contractual | 48,655 | 20,000 | 20,000 |
| Commodities | 5,737 | 4,000 | 4,000 |
| Capital Outlay | 275,459 | 0 | 0 |
| Other Expenditures | | | |
| Sales Tax | 3,164 | 2,500 | 2,500 |
| Water Protection Fee | 2,496 | 2,500 | 2,500 |
| Transfer to Bond and Interest - Water | 54,000 | 66,000 | 66,000 |
| Transfer to General Fund | 50,000 | 25,000 | 25,000 |
| | | | |
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| | | | |
| Cash Forward (2017 column) | | | 39,467 |
| Miscellaneous | 87 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 660,471 | 345,000 | 389,467 |
| Unencumbered Cash Balance Dec 31 | 152,467 | 98,467 | 0 |
| 2015/2016/2017 Budget Authority Amount | 593,002 | 462,847 | 389,467 |

See Tab A

2017

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2015 is to be shown)

Non-Budgeted Funds-B

| (1) Fund Name: | (2) Fund Name: | (3) Fund Name: | (4) Fund Name: | (5) Fund Name: |
|---------------------------|-----------------------|---------------------------|-------------------------------|-----------------------------------|
| Cemetery Endowment | Ambulance Fund | Marie Thomas Trust | Memorial Park Trust Fu | Geometric Street Project I |
| Unencumbered | Unencumbered | Unencumbered | Unencumbered | Unencumbered |
| Cash Balance Dec 31 | Cash Balance Dec 31 | Cash Balance Dec 31 | Cash Balance Dec 31 | Cash Balance Dec 31 |
| 18,067 | 5,653 | 13,492 | 12,127 | 0 |
| Receipts: | | | | |
| None | None | None | Donations | State Grant |
| 0 | 0 | 0 | 1,064 | 2,101 |
| Total Receipts | | | | |
| 0 | 0 | 0 | 1064 | 2101 |
| Resources Available: | | | | |
| 18,067 | 5,653 | 13,492 | 13,191 | 52,504 |
| Expenditures: | | | | |
| None | None | None | None | Contractual Services |
| 0 | 0 | 0 | 0 | 2,101 |
| Total Expenditures | | | | |
| 0 | 0 | 0 | 0 | 2,101 |
| Cash Balance Dec 31 | | | | |
| 18,067 | 5,653 | 13,492 | 13,191 | 50,403 |
| ** | | | | |
| ** | | | | |

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
City of Downs, Kansas

will meet on August 15, 2016 at 6:00 P.M. at City Hall 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 Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of 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 | 654,272 | 56.495 | 614,500 | 58.553 | 667,598 | 259,823 | 58.553 |
| Debt Service | 106,921 | 13.294 | 106,921 | 11.351 | 164,677 | 50,369 | 11.351 |
| Library | 23,034 | 4.762 | 24,728 | 4.667 | 25,258 | 20,711 | 4.667 |
| Industrial Promotion | 5,196 | 0.999 | 5,000 | 1.000 | 6,477 | 4,438 | 1.000 |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 1,664 | | 20,100 | | 75,006 | | |
| Cemetery Care | | | 2,369 | | 9,927 | | |
| Special Parks and Recreatio | | | | | 17,527 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Water and Sewer Utility | 660,471 | | 345,000 | | 389,467 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 599 | | | | | | |
| Non-Budgeted Funds-B | 2,101 | | | | | | |
| Totals | 1,454,258 | 75.550 | 1,118,618 | 75.571 | 1,355,937 | 335,341 | 75.571 |
| Less: Transfers | 104,000 | | 96,000 | | 96,000 | | |
| Net Expenditure | 1,350,258 | | 1,022,618 | | 1,259,937 | | |
| Total Tax Levied | 317,642 | | 333,695 | | xxxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 4,204,477 | | 4,415,631 | | 4,437,396 | | |
| Outstanding Indebtedness, January 1, | 2014 | | 2015 | | 2016 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 1,248,072 | | 1,431,272 | | 1,102,188 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 1,248,072 | | 1,431,272 | | 1,102,188 | | |

*Tax rates are expressed in mills

Vickie Oviatt

City Official Title: City Clerk