State of Kansas
Township

CERTIFICATE 2026

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of
South Brown Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	59,926	23,927	4.849
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	231,025	222,482	45.091
Special Machinery		6			
Totals		xxxxxxx	290,951	246,409	49.940
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,934,109
Rate Hearing Notice					Nov 1, 2025 Total Assessed
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	28.692
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Randy Kelly Trustee
Lester W Dooley Treasurer
Patricia M Foerster Clerk

Attest: Nov. 1, 2025
Mina L. Schuett
County Clerk

COUNTY CLERK SEAL EDWARDS COUNTY, KANSAS

Governing Body

Special Road Election held _____ for ___ Mills for ___ years.
First levy in _____.

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

State of Kansas
Township

South Brown Township

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,995	520	9	209	36	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	123,399	3,569	62	1,437	245	4
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	141,394	4,089	71	1,646	281	5

County Treas Motor Vehicle Estimate 4,089

County Treas Recreational Vehicle Estimate 71

County Treas 16/20M Vehicle Estimate 1,646

County Treas Commercial Vehicle Tax Estimate 281

County Treas Watercraft Tax Estimate 5

6092

MVT Factor 0.02892

RVT Factor 0.00050

16/20M Factor 0.01164

Comm Veh Factor 0.00199

Watercraft Factor 0.00004

2026

South Brown Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	10,000	KSA 68-141g
	Total	0	0	10,000	
	Adjustments*				
	Adjusted Totals	0	0	10,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted

State of Kansas
Township

2026

South Brown Township
Edwards County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
Total				**0**			0	0	0	0

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 On Jan 1,2025	Payments Due 2025	Payments Due 2026
None							
				Total	0	0	0

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

South Brown Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	85,243	48,056	34,699
Receipts:			
Ad Valorem Tax	24,793	17,995	xxxxxxxxxxxxxxxxx
Delinquent Tax	9		
Motor Vehicle Tax	795	755	520
Recreational Vehicle Tax		7	9
16/20 M Vehicle Tax		254	209
Commercial Vehicle Tax		24	36
Watercraft Tax		1	1
Gross Earnings (Intangibles) Tax			0
Other Income	2,459		
Interest on Idle Funds	1,206	525	525
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**29,262**	**19,561**	**1,300**
Resources Available:	**114,505**	**67,617**	**35,999**
Expenditures:			
Wages	6,280	6,800	6,800
Payroll Taxes			
Employee Benefits			
Road Materials	17,798	7,243	
Road Repairs	21,815		
Accounting	3,265	4,200	4,625
Insurance	5,488	4,606	5,075
Fire Protection	11,803	9,418	10,375
Publications		173	200
Bank Charges		478	525
Cash Reserve (2026 column)			32,326
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Availabl			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**66,449**	**32,918**	**59,926**
Unencumbered Cash Balance Dec 31	48,056	34,699	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	36,500	39,500	59,926
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	59,926
		Tax Required	23,927
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	23,927

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

South Brown Township 2026
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

Road	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	8,345	0	0
Receipts:			
Ad Valorem Tax	103,413	123,399	xxxxxxxxxxxxxxxxx
Delinquent Tax	37		
Motor Vehicle Tax	2,689	3,149	3,569
Recreational Vehicle Tax		30	62
16/20M Vehicle Tax		1,062	1,437
Commercial Vehicle Tax		100	245
Watercraft Tax		3	4
Special Highway/Gasoline Tax	3,303	3,215	3,226
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**109,442**	**130,958**	**8,543**
Resources Available:	**117,787**	**130,958**	**8,543**
Expenditures:			
Salaries & Wages	59,374	62,250	62,250
Payroll Taxes	5,473	5,282	5,300
Repairs		17,869	12,975
Road Maintenance	4,343		
Road Materials	2,540	3,410	11,725
Equipment	25,972	25,972	105,975
Fuel & Oil	15,584	16,175	17,800
Fire Protection			
Insurance	4,501		
Cash Reserve (2026 column)			5,000
Transfer to Special Machinery			10,000
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**117,787**	**130,958**	**231,025**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	149,720	173,500	231,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,025
		Tax Required	222,482
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	222,482

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	0
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

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

State of Kansas
Township

2026

NOTICE OF BUDGET HEARING

The governing body of
South Brown Township
Edwards County
will meet on August 21, 2025 at 7:00 PM at Randy Kelly Residence, 1845 X Road, Lewis, KS 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 Randy Kelly Residence, 1845 X Road, Lewis, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	66,449	4.160	32,918	3.344	59,926	23,927	4.855
Debt Service							
Library							
Road	117,787	17.352	130,958	22.929	231,025	222,482	45.145
Special Machinery							
Totals	184,236	21.512	163,876	26.273	290,951	246,409	50.000
*Revenue Neutral Rate***							*28.692*
Less: Transfers	0		0		10,000		
Net Expenditure	184,236		163,876		280,951		
Total Tax Levied	127,187		141,394		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,911,761		5,381,853		4,928,183		

Outstanding Indebtedness,

Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	6,659	0	0
Total	6,659	0	0

*Tax rates are expressed in mills.

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

Randy Kelly
Trusteee

Resolution No. 2025-01

A RESOLUTION OF THE SOUTH BROWN TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the South Brown Township was calculated as 28.692 mills by the Edwards County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the South Brown Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 28, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the South Brown Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE SOUTH BROWN TOWNSHIP:

The South Brown Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 28.692 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 28th day of August (month and year) and **SIGNED** by the Governing Body.

Randy Kelly, Trustee

Lester W Derley Treasurer

Patrick M Justice Clerk

Roll Call Vote

A Roll Call Vote of the South Brown TownshipTo Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 28, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Randy Kelly	✓		
Lester Derley	✓		
Patrick Janssen	✓		
TOTAL			

Certified:
Randy Kelly, Trustee

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
South Brown Township
Edwards County
will meet on August 28, 2025 at 7:00 PM at Randy Kelly Residence, 1845 X Road, Lewis, KS 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 Randy Kelly Residence, 1845 X Road, Lewis, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	66,449	4.160	32,918	3.344	59,926	23,927	4.855
Debt Service							
Library							
Road	117,787	17.352	130,958	22.929	231,025	222,482	45.145
Special Machinery							
Totals	184,236	21.512	163,876	26.273	290,951	246,409	50.000
*Revenue Neutral Rate***							28.692
Less: Transfers	0		0		10,000		
Net Expenditure	184,236		163,876		280,951		
Total Tax Levied	127,187		141,394		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,911,761		5,381,853		4,928,183		

Outstanding Indebtedness,

Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	6,659	0	0
Total	6,659	0	0

*Tax rates are expressed in mills.

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

Randy Kelly
Trusteee

July 16, 2025
Please publish one time in the 07-24-25 issue. Please send the billing to either the county, city, township or cemetery.
Thanks - Edwards Co Clerk's Office

Legals

(First published in the Edwards County Sentinel on July 24, 2025)

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
South Branch Township
Edwards County

will meet on August 28, 2025 at 7:00 PM at Randy Kelly Residence, 1845 X Road, Lewis, KS 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 Randy Kelly Residence, 1845 X Road, Lewis, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	56,649	4.180	82,818	5.524	98,720	73,917	4.855
Work Service							
Library							
Road	117,787	17.383	180,868	19.975	244,615	185,442	48.135