State of Kansas
City
2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	12,693	10,500	21.192
Special Highway		7	2,209		
Water & Trash		7	64,190		
ARPA - Special Revenue		8	0		
Totals		xxxxxx	**79,092**	**10,500**	21.192
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
					495,478
					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 16.443

SEP 13 2022 9:15

Assisted by:
AdamsBrown, LLC

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

Attest: 9-13 2022
County Clerk

Ted Hutto — Mayor
Treasurer
LeRoy Wyman — Councilman
Rick Hittabridle — clerk
Governing Body

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

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,145	521	45	247	1,508	0
TOTAL	**8,145**	**521**	**45**	**247**	**1,508**	**0**

County Treas Motor Vehicle Estimate 521
County Treas Recreational Vehicle Estimate 45
County Treas 16/20M Vehicle Estimate 247
County Treas Commercial Vehicle Tax Estimate 1,508
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.06397
Recreational Vehicle Factor 0.00552
16/20M Vehicle Factor 0.03033
Commercial Vehicle Factor 0.18514
Watercraft Factor 0.00000

City of Brownell 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Brownell

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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

State of Kansas
City

City of Brownell

2023

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, 2022	Payments Due 2022	Payments Due 2023
NONE							
Totals					**0**	**0**	**0**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,632	3,484	-363
Receipts:			
Ad Valorem Tax	8,012	8,145	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	473	0
Motor Vehicle Tax	686	416	521
Recreational Vehicle Tax	54	12	45
16/20M Vehicle Tax	299	238	247
Commercial Vehicle Tax	1,436	-5	1,508
Watercraft Tax	0	33	0
Gross Earning (Intangible) Tax	0	138	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Interest on Idle Funds	129	235	235
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,616**	**9,685**	**2,556**
Resources Available:	**13,248**	**13,169**	**2,193**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	13,248	13,169	2,193
Expenditures:			
Operating Expenses	5,589	7,732	6,393
Salaries & Wages	375	300	300
Utilities	3,700	5,500	6,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	100	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,764**	**13,532**	**12,693**
Unencumbered Cash Balance Dec 31	3,484	-363	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	20,979	16,132	12,693
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,693
See Tab D		Tax Required	10,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	10,500

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Brownell

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24	779	1,489
Receipts:			
State of Kansas Gas Tax	755	710	720
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**755**	**710**	**720**
Resources Available:	**779**	**1,489**	**2,209**
Expenditures:			
Operating Expense	0	0	2,209
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**2,209**
Unencumbered Cash Balance Dec 31	779	1,489	0
2021/2022/2023 Budget Authority Amount:	1,304	670	2,209

Adopted Budget

Water & Trash	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	40,000	43,190	49,190
Receipts:			
Charges to Customers	14,278	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**14,278**	**15,000**	**15,000**
Resources Available:	**54,278**	**58,190**	**64,190**
Expenditures:			
Operating Expenses	7,620	1,000	56,190
Salaries & Wages	3,468	3,000	3,000
Capital Outlay	0	5,000	5,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**11,088**	**9,000**	**64,190**
Unencumbered Cash Balance Dec 31	43,190	49,190	0
2021/2022/2023 Budget Authority Amount:	45,176	61,000	64,190

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Brownell 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA Special Revenue**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	1,984	0
Receipts:			
Grants	1,984	0	0
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**1,984**	**0**	**0**
Resources Available:	**1,984**	**1,984**	**0**
Expenditures:			
Operating Expense		1,984	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**1,984**	**0**
Unencumbered Cash Balance Dec 31	1,984	0	0
2021/2022/2023 Budget Authority Amount	1,304	1,984	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Brownell
will meet on September 12, 2022 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 proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at American Legion 6th Street, Brownell, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	9,764	30.162	13,532	29.259	12,693	10,500	21.196
Special Highway	0				2,209		
Water & Trash	11,088		9,000		64,190		
ARPA Special Revenue	0		1,984				
Totals	**20,852**	**30.162**	**24,516**	**29.259**	**79,092**	**10,500**	**21.196**
						Revenue Neutral Rate	***16.443***
Less: Transfers	0		0		0		
Net Expenditure	20,852		24,516		79,092		
Total Tax Levied	8,145		8,145		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	270,042		278,379		495,388		

Outstanding Indebtedness, January 1,	2020	2021	2022
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 KSA 79-2988*

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;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 21.196. The date of our hearing is September 12, 2022 at 10:00 AM and will be held at American Legion building, 6th Street address 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 07/15, 2022.

(Seal)

Ted Voth Mayor
Clerk or Officer of Governing Body

JUL 15 2022 9:78

Resolution No. 2022-001

A RESOLUTION OF THE CITY OF BROWNELL, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Brownell, Kansas was calculated as 16.443 mills by the Ness County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Brownell, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 12, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Brownell, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF Brownell, Kansas:

The City of Brownell, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of21.196 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 12 day of Sept 2022 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Lilian Limmel

LeRoy Wyman

Jeff Cosper

Roll Call Vote

A Roll Call Vote of the City of Brownell To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 09/12/22
Resolution No. _____

Governing Body Member	Yes	No	No Vote
JEFF CASPER	✓		
RICK HILTABIDLE	✓		
TED NUTTLE	✓		
DEAN UMMEL	✓		
LEROY WYMAN	✓		
TOTAL			

Certified:
Ted Nuttle

First published in the Ness County News, Thursday, July 21, 2022. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Brownell

will meet on September 12, 2022 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 proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at American Legion 6th Street, Brownell, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	9,764	30.162	13,532	29.259	12,693	10,500	21.196
Special Highway	0		0		2,209		
Water & Trash	11,088		9,000		64,190		
ARPA Special Revenue	0		1,984				
Totals	**20,852**	**30.162**	**24,516**	**29.259**	**79,092**	**10,500**	**21.196**
							Revenue Neutral Rate	***16.443***
Less: Transfers	0		0		0		
Net Expenditure	20,852		24,516		79,092		
Total Tax Levied	8,145		8,145		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	270,042		278,379		495,388		
Outstanding Indebtedness, January 1,	2020		2021		2022		
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 KSA 79-2988*

Ted Nuttle, Mayor