State of Kansas
City

2025

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 expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	26,300	10,500	25.021
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,490		
Water & Trash		7	58,161		
Non-Budgeted Funds		8			
Totals		xxxxxxx	87,951	10,500	25.021
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					419,658
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	25.021
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Adams Brown, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550
Email:
akoehn@adamsbrowncpa.com

Date Attested: Nov 15, 2024

County Clerk

Governing Body

Ted Wuttke Mayor
Jeff Casper
LeRoy Wyman Councilman
Rick Rutherford Clerk
Ellen Lemmel

NESS COUNTY, KANSAS
SEAL
COUNTY CLERK OF

City of Brownell

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,500	960	23	139	0	0
Debt Service						
Library						
TOTAL	10,500	960	23	139	0	0

County Treas Motor Vehicle Estimate 960

County Treas Recreational Vehicle Estimate 23

County Treas 16/20M Vehicle Estimate 139

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09143

Recreational Vehicle Factor 0.00219

16/20 Vehicle Factor 0.01324

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Brownell 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Brownell

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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

2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
NONE							
				Totals	**0**	**0**	**0**

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

City of Brownell

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,387	11,792	14,161
Receipts:			
Ad Valorem Tax	9,070	10,500	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	209	200	200
Motor Vehicle Tax	1,512	1,276	960
Recreational Vehicle Tax	37	59	23
16/20M Vehicle Tax	210	208	139
Commercial Vehicle Tax		40	0
Watercraft Tax			0
Gross Earning (Intangible) Tax	16		117
Interest on Idle Funds	400	300	200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,454**	**12,583**	**1,639**
Resources Available:	**20,841**	**24,375**	**15,800**
Expenditures:			
Operating Expenses	3,513	4,564	5,000
Salaries & Wages	1,300	1,300	1,300
Utilities	4,236	4,350	6,000
Cash Reserve (2025 column)			14,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,049**	**10,214**	**26,300**
Unencumbered Cash Balance Dec 31	11,792	14,161	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	12,693	19,414	26,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,300
		Tax Required	10,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**10,500**

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Brownell 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,455	2,090	2,790
Receipts:			
State of Kansas Gas Tax	635	700	700
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**635**	**700**	**700**
Resources Available:	**2,090**	**2,790**	**3,490**
Expenditures:			
Street Repair and Maint			
			3,490
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**3,490**
Unencumbered Cash Balance Dec 31	2,090	2,790	0
2023/2024/2025 Budget Authority Amount:	2,209	2,865	3,490

Adopted Budget **Water & Trash**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	47,619	50,211	56,161
Receipts:			
Charges to Customers	20,671	20,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,671**	**20,000**	**2,000**
Resources Available:	**68,290**	**70,211**	**58,161**
Expenditures:			
Operating Expenses	16,780	12,750	20,000
Salaries & Wages	1,299	1,300	1,300
Capital Outlay			10,000
Cash Reserve (2025 column)			26,861
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,079**	**14,050**	**58,161**
Unencumbered Cash Balance Dec 31	50,211	56,161	0
2023/2024/2025 Budget Authority Amount:	64,190	65,553	58,161

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

City of Brownell

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant			0		0		0		0	
Unencumbered Cash Balance Jan 1	1,984	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 1,984
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	1,984	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,984
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	1,984	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,984 **
										1,984 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

OFFICE OF THE NESS COUNTY CLERK

202 W Sycamore
Ness City, KS 67560

JUL 19 2024 11:30

INDICATION OF REVENUE NEUTRAL RATE INTENT
PURSUANT TO K.S.A. 79-1460, 79-1801, 79-2024, 79-2925c

Entity/District Name: City of Brownell

Budget Year: 2025

Please indicate below your Revenue Neutral Rate intent for the budget year listed above.

☐ Yes, we intend to exceed the Revenue Neutral Rate and will certify a budget with taxes levied to the County Clerk on or before October 1.

Our proposed mill levy is: _____

USDs Only:

General Fund: _____
Other Funds: _____
Special Capital Outlay Fund: _____
Recreation Commission Fund: _____

Public Hearing information:
Hearing must be held between
August 20 and September 20

Date: _____ Time: _____

Location:

☒ No, we do not intend to exceed the Revenue Neutral Rate and will certify our budget to the County Clerk on or before August 25.

Ted Dutton 07/19/24
Signature Date

Mayor
Title

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Brownell
will meet on August 12, 2024 at 10:00 AM at American Legion 6th Street, Brownell, 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 American Legion 6th Street, Brownell, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	9,049	21.192	10,214	25.543	26,300	10,500	25.020
Debt Service							
Library							
Special Highway					3,490		
Water & Trash	18,079		14,050		58,161		
Non-Budgeted Funds							
Totals	27,128	21.192	24,264	25.543	87,951	10,500	25.020
						*Revenue Neutral Rate***	*25.021*
Less: Transfers	0		0		0		
Net Expenditure	27,128		24,264		87,951		
Total Tax Levied	10,500		10,500		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	495,478		411,071		419,658		

Outstanding Indebtedness, January 1,	2022	2023	2024
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
City Official Title: Mayor

AFFIDAVIT OF PUBLICATION: ---Ness County News

STATE OF KANSAS, COUNTY OF NESS, ss:

First published in the Ness County News, Thursday, August 8 2024. -1t

NOTICE OF BUDGET HEARING

The governing body of
City of Brownell
will meet on August 12, 2024 at 10:00 AM at American Legion 6th Street, Brownell, 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 American Legion 6th Street, Brownell, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	9,049	21.192	10,214	25.543	26,300	10,500	25.020
Debt Service							
Library							
Special Highway					3,490		
Water & Trash	18,079		14,050		58,161		
Non-Budgeted Funds							
Totals	27,128	21.192	24,264	25.543	87,951	10,500	25.020
						*Revenue Neutral Rate***	*25.021*
Less: Transfers	0		0		0		
Net Expenditure	27,128		24,264		87,951		
Total Tax Levied	10,500		10,500		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	495,478		411,071		419,658		

Outstanding Indebtedness, January 1,	2022	2023	2024
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
City Official Title: Mayor

of Kansas
ERT
25

Filed this _____ day of _____, 20_____.

Attached Proof Of Publication approved this _____ day of _____, 20_____

_____
District Magistrate Judge.

Filed this _____ day of _____, 20_____.

_____
Clerk of the District Court.

Attached Proof Of Publication approved this _____ day of _____, 20_____

_____
Judge Twenty-fourth Judicial District.