2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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)
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	30,000	10,500	24.300
Debt Service	10-113				
Library	12-1220				
Special Highway		7	4,000		
Water & Trash		7	83,000		
Non-Budgeted Funds-A		8			
Totals		xxxxxxx	117,000	10,500	24.300
Budget Hearing Notice		9			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
432,084
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	24.302
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

Attest: Sept 23, 2025
County Clerk

Governing Body

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

City of Brownell

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,500	652	33	169	3,906	0
Debt Service						
Library						
TOTAL	10,500	652	33	169	3,906	0

County Treas Motor Vehicle Estimate	652				
County Treas Recreational Vehicle Estimate		33			
County Treas 16/20M Vehicle Estimate			169		
County Treas Commercial Vehicle Tax Estimate				3,906	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.06210				
Recreational Vehicle Factor		0.00314			
16/20M Vehicle Factor			0.01610		
Commercial Vehicle Factor				0.37200	
Watercraft Factor					0.00000

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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

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, 2025	Payments Due 2025	Payments Due 2026
NONE							
Totals					**0**	**0**	**0**

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

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 Jan 1	11,792	14,806	14,101
Receipts:			
Ad Valorem Tax	10,478	10,500	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	18	200	200
Motor Vehicle Tax	491	960	652
Recreational Vehicle Tax	21	23	33
16/20M Vehicle Tax	178	139	169
Commercial Vehicle Tax	1,805		3,906
Watercraft Tax			0
Gross Earning (Intangible) Tax	540	117	439
Interest on Idle Funds	469		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,000**	**11,939**	**5,399**
Resources Available:	**25,792**	**26,745**	**19,500**
Expenditures:			
Operating Expenses	3,797	4,476	5,000
Salaries & Wages	3,100	3,100	4,000
Utilities	4,089	5,068	6,000
Cash Reserve (2026 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,986**	**12,644**	**30,000**
Unencumbered Cash Balance Dec 31	14,806	14,101	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	19,414	26,300	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	10,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,500

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,090	2,715	3,290
Receipts:			
State of Kansas Gas Tax	625	710	710
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**625**	**710**	**710**
Resources Available:	**2,715**	**3,425**	**4,000**
Expenditures:			
Street Repair and Maint		135	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**135**	**4,000**
Unencumbered Cash Balance Dec 31	2,715	3,290	0
2024/2025/2026 Budget Authority Amount:	2,865	3,490	4,000

Adopted Budget

Water & Trash	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	50,211	59,302	64,000
Receipts:			
Charges to Customers	18,736	19,000	19,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,736**	**19,000**	**19,000**
Resources Available:	**68,947**	**78,302**	**83,000**
Expenditures:			
Operating Expenses	9,645	13,002	20,000
Salaries & Wages		1,300	2,000
Capital Outlay			10,000
Cash Reserve (2026 column)			51,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,645**	**14,302**	**83,000**
Unencumbered Cash Balance Dec 31	59,302	64,000	0
2024/2025/2026 Budget Authority Amount:	65,553	58,161	83,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Brownell

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,984	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,984
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None										
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:		
Operating Expenses	1,984									
Total Expenditures	1,984	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,984
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0**
										0

**Note: These two block figures should agree.

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

NOTICE OF BUDGET HEARING

The governing body of
City of Brownell
will meet on September 8, 2025 at 9:00 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 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 for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	10,986	25.543	12,644	25.021	30,000	10,500	24.301
Debt Service							
Library							
Special Highway			135		4,000		
Water & Trash	9,645		14,302		83,000		
Non-Budgeted Funds-A	1,984						
Totals	22,615	25.543	27,081	25.021	117,000	10,500	24.301
						*Revenue Neutral Rate***	*24.302*
Less: Transfers	0		0		0		
Net Expenditure	22,615		27,081		117,000		
Total Tax Levied	10,500		10,500		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	411,071		419,658		432,084		

Outstanding Indebtedness, January 1,	2023	2024	2025
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
Official Title: Mayor

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF BROWNELL, HEREBY NOTIFIES THE NESS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.
*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 07/16, 2025.

(Seal)

T. Stutts, Mayor
Clerk or Officer of Governing Body

revised 10/02/09

2026

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Special Highway			135		4,000		
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Less: Transfers	0		0		0		
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Ted Nuttle
Official Title: Mayor

First published in the Ness County News, Thursday, July 24, 2025. -1t

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** *Revenue Neutral Rate as defined by KSA 79-2988*

Ted Nuttle
Official Title: Mayor

AFFIDAVIT OF PUBLICATION: ---Ness County News

STATE OF KANSAS, COUNTY OF NESS, ss:

First published in the Ness County News, Thursday, July 24, 2025. -1t

Publisher of ss City, State Kansas, with and that said

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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

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.