State of Kansas
City

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	19,414	10,500	25.543
Debt Service	10-113				
Library	12-1220				
Special Highway		7	2,865		
Water & Trash		7	65,553		
Non-Budgeted Funds		8			
Totals		xxxxxx	87,832	10,500	25.543
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			411,071
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 25.544

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

LeRoy Wyman — MAYOR
Clerk
Treas.

Date Attested: Sept. 20, 2023

County Clerk

Governing Body

City of Brownell

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,500	1,276	59	208	40	0
Debt Service						
Library						
TOTAL	10,500	1,276	59	208	40	0

County Treas Motor Vehicle Estimate 1,276

County Treas Recreational Vehicle Estimate 59

County Treas 16/20M Vehicle Estimate 208

County Treas Commercial Vehicle Tax Estimate 40

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12152

Recreational Vehicle Factor 0.00562

16/20 Vehicle Factor 0.01981

Commercial Vehicle Factor 0.00381

Watercraft Factor 0.00000

City of Brownell 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Brownell

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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**

City of Brownell

2024

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 2023	Payments Due 2023	Payments Due 2024
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 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,484	5,668	7,231
Receipts:			
Ad Valorem Tax	8,161	10,500	xxxxxxxxxxxxxxxx
Delinquent Tax	126		
Motor Vehicle Tax	1,092	1,508	1,276
Recreational Vehicle Tax	60	45	59
16/20M Vehicle Tax	257	247	208
Commercial Vehicle Tax	48	521	40
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Interest on Idle Funds	108	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,852**	**12,921**	**1,683**
Resources Available;	**13,336**	**18,589**	**8,914**
Expenditures:			
Operating Expenses	3,027	6,308	7,789
Salaries & Wages	600	600	600
Utilities	4,018	4,425	6,000
Cash Forward (2024 column)			5,000
Miscellaneous	23	25	25
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,668**	**11,358**	**19,414**
Unencumbered Cash Balance Dec 31	5,668	7,231	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	16,132	12,693	19,414
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,414
		Tax Required	10,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**10,500**

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Brownell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	779	1,455	2,165
Receipts:			
State of Kansas Gas Tax	676	710	700
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**676**	**710**	**700**
Resources Available:	**1,455**	**2,165**	**2,865**
Expenditures:			
Street Repair and Maint			2,865
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**2,865**
Unencumbered Cash Balance Dec 31	1,455	2,165	0
2022/2023/2024 Budget Authority Amoun	670	2,209	2,865

Adopted Budget **Water & Trash**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,190	47,619	50,553
Receipts:			
Charges to Customers	16,146	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,146**	**15,000**	**15,000**
Resources Available:	**59,336**	**62,619**	**65,553**
Expenditures:			
Operating Expenses	8,729	8,991	20,000
Salaries & Wages	2,988	3,075	3,250
Capital Outlay			10,000
Cash Forward (2024 column)			32,303
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,717**	**12,066**	**65,553**
Unencumbered Cash Balance Dec 31	47,619	50,553	0
2022/2023/2024 Budget Authority Amoun	61,000	64,190	65,553

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Brownell

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grant	1,984									
Total Receipts	1,984	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,984
Resources Available:	1,984	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,984
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Operating Expense										
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 provided. See accompanying significant budget assumptions.

Called Ted to remind 9/20/23 Bring Today KH

OFFICE OF THE NESS COUNTY CLERK
202 W Sycamore
Ness City, KS 67560

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: 2024

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: 25.544

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: 09/11/2023 Time: 10:00 am

Location: American Legion
6th Street
Brownell, KS

JUL 20 2023 13:91

☐ 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 Stutts 07/20/23
Signature Date

MAYOR
Title

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Brownell

will meet on September 11, 2023 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, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at American Legion 6th Street, Brownell, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,668	29.259	11,358	21.192	19,414	10,500	25.544
Debt Service							
Library							
Special Highway					2,865		
Water & Trash	11,717		12,066		65,553		
Non-Budgeted Funds							
Totals	19,385	29.259	23,424	21.192	87,832	10,500	25.544
						*Revenue Neutral Rate***	*25.544*
Less: Transfers	0		0		0		
Net Expenditure	19,385		23,424		87,832		
Total Tax Levied	8,145		10,500		xxxxxxxxxxxxxxxxx		
Assessed Valuation	278,379		495,478		411,071		

Outstanding Indebtedness, January 1,	2021	2022	2023
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: ~~City Clerk~~ MAYOR

Resolution No. 2023-01

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 was calculated as 25.544 mills by the Ness County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Brownell, 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:

The City of Brownell shall levy a property tax rate exceeding the Revenue Neutral Rate of 25.544 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 11th day of September 2023 and **SIGNED** by the Mayor.

Ted Nutter, Mayor

Ted Nutter

Attested:

Rick Hiltabrickle

City Clerk

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 September 11, 2023
Resolution No. 2023-01

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

Certified:
Rick Hiltabidle
City Clerk

Brownell City
budget

AFFIDAVIT OF PUBLICATION: ---Ness County News

STATE OF KANSAS, COUNTY OF NESS, ss:

First published in the Ness County News Thursday, August 17, 2023. -1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Brownell
will meet on September 11, 2023 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, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at American Legion 6th Street, Brownell, KS and will be available at this hearing.

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,668	29.259	11,358	21.192	19,414	10,500	25.544
Debt Service							
Library							
Special Highway					2,865		
Water & Trash	11,717		12,066		65,553		
Non-Budgeted Funds							
Totals	19,385	29.259	23,424	21.192	87,832	10,500	25.544
						*Revenue Neutral Rate***	*25.544*
Less: Transfers	0		0		0		
Net Expenditure	19,385		23,424		87,832		
Total Tax Levied	8,145		10,500		xxxxxxxxxxxxxxxxx		
Assessed Valuation	278,379		495,478		411,071		

Outstanding Indebtedness, January 1,	2021	2022	2023
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

Filed this _____ day of _____, 20_____.

_____
Clerk of the District Court.

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

_____
Judge Twenty-fourth Judicial District.