State of Kansas
Township

CERTIFICATE 2026

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Browns Grove 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	34,625	7,830	1.903
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	143,400	37,838	14.594
Special Road	80-1413	7			
Noxious Weed	2-1318	7	3,625	2,900	1.119
Fire Protection	80-1503	8	7,600	1,852	.715
Special Machinery		6			
Totals		xxxxxxxx	189250	50420	18.331
Budget Hearing Notice		9		Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				Browns Grove Township	2,592,849
Rate Hearing Notice				Burdett	1,523,696
Neighborhood Revitalization Rebate				0	
				Nov 1, 2025 Total Assessed Valuation	4,116,545

Township Only Funds Revenue Neutral Rate	16.429
Township/3rd Class City Funds Revenue Neutral Rate	1.904

Assisted by:
ADAMS BROWN, LLC

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

Attest: August 21, 2025
Stacey Rein
County Clerk

x Gary Pitts
x Steve Bryant
x Don Stopka
Governing Body

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

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

RECEIVED
AUG 21 2025

Browns Grove Township

2026

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

	Budgeted Funds for 2025	Tax Levies in the 2025 Budget	Allocation for Year 2026									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	1.963	147	407	3	7	43	6	38	22	3	2
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	15.055	1,129		20		333		295		21	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	1.154	87		2		26		23		2	
	Fire Protection	0.737	55		1		16		14		1	
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	18.909	1,418		25		418		370		27	
	Total - 3rd Class City Levies (***)	1.963		407		7		6		22		2

2026

Browns Grove 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	-	-	-	
	Total	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 fund.

Browns Grove Township
Pawnee County

2026

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.

Browns Grove 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	16,792	16,885	18,253
Receipts:			
Ad Valorem Tax	7,786	7,830	xxxxxxxxxxxxxxxxx
Delinquent Tax	61	33	39
Motor Vehicle Tax	709	531	554
Recreational Vehicle Tax	0	11	10
16/20 M Vehicle Tax	0	62	49
Commercial Vehicle Tax	0	69	60
Watercraft Tax	0	7	5
Gross Earnings (Intangibles) Tax	0	0	0
Refunds & reimbursements	5,693	7,750	7,750
Interest on Idle Funds	33	75	75
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receip			
Total Receipts	**14,282**	**16,368**	**8,542**
Resources Available:	**31,074**	**33,253**	**26,795**
Expenditures:			
Officers Pay	0	0	700
Salaries & Wages	8,104	8,250	8,250
Employee Benefits	408	500	750
Supplies	0	250	250
Equipment	0	0	0
Buildings Maintenance	0	0	0
Insurance	595	750	2,000
Licenses & Fees	4,612	4,750	5,000
Contracted Services	0	0	1,000
Utilities	470	500	500
Capital Outlay	0	0	2,500
Cash Reserve (2026 column)			13,675
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 Availab			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**14,189**	**15,000**	**34,625**
Unencumbered Cash Balance Dec 31	16,885	18,253	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	29,815	35,730	34,625
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,625
		Tax Required	7,830
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,830

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

Browns Grove 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	133,191	119,307	100,735
Receipts:			
Ad Valorem Tax	37,713	37,838	xxxxxxxxxxxxxxxx
Delinquent Tax	135	251	239
Motor Vehicle Tax	1,638	1,171	1,129
Recreational Vehicle Tax	0	22	20
16/20M Vehicle Tax	0	388	333
Commercial Vehicle Tax	0	296	295
Watercraft Tax	0	22	21
Special Highway/Gasoline Tax	2,022	2,750	2,750
Interest on Idle Funds	4,185	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0	40	40
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**45,693**	**42,778**	**4,827**
Resources Available:	**178,884**	**162,085**	**105,562**
Expenditures:			
Officers Pay	0	0	0
Salaries & Wages	11,502	11,750	12,000
Employee Benefits	875	1,000	1,000
Road Maintenance	85	100	1,000
Road Materials	37,043	38,000	38,000
Repairs	2,026	2,250	2,250
Fuel & Oil	6,038	6,000	6,000
Contractual Services	0	0	3,000
Insurance	2,008	2,250	2,250
Capital Outlay	0		10,000
Cash Reserve (2026 column)			67,900
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**59,577**	**61,350**	**143,400**
Unencumbered Cash Balance Dec 31	119,307	100,735	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	152,650	180,996	143,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	143,400
		Tax Required	37,838
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	37,838

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	12,000
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	0
Other	0
Resources Available:	**12,000**
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	**12,000**

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Browns Grove Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

Adopted Budget **Special Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	3,968	528	581
Receipts:			
Ad Valorem Tax	2,888	2,900	xxxxxxxxxxxxxxx
Delinquent Tax	10	6	6
Motor Vehicle Tax	139	90	87
Recreational Vehicle Tax	0	2	2
16/20M Vehicle Tax	0	30	26
Commercial Vehicle Tax	0	23	23
Watercraft Tax	0	2	2
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**3,037**	**3,053**	**144**
Resources Available:	**7,005**	**3,581**	**725**
Expenditures:			
Contracted Services	6,477	3,000	3,000
Cash Reserve (2026 column)			625
Miscellaneous	0	0	
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**6,477**	**3,000**	**3,625**
Unencumbered Cash Balance Dec 31	528	581	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,000	6,840	3,625
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,625
		Tax Required	2,900
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,900

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

See Tab A

Browns Grove Township 2026
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	3,799	5,718	5,660
Receipts:			
Ad Valorem Tax	1,845	1,852	xxxxxxxxxxxxxxxx
Delinquent Tax	7	0	0
Motor Vehicle Tax	67	57	55
Recreational Vehicle Tax	0	1	1
16/20M Vehicle Tax	0	19	16
Commercial Vehicle Tax	0	14	14
Watercraft Tax	0	1	1
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**1,919**	**1,944**	**88**
Resources Available:	**5,718**	**7,662**	**5,748**
Expenditures:			
Contracted Services	0	2,002	3,500
Cash Reserve (2026 column)			4,100
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**2,002**	**7,600**
Unencumbered Cash Balance Dec 31	5,718	5,660	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,000	5,735	7,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,600
		Tax Required	1,852
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,852

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

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

NOTICE OF BUDGET HEARING

The governing body of
Browns Grove Township
Pawnee County
will meet on August 18, 2025 at 8:15 PM at Browns Grove Township Hall, Burdett, 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 Adams Brown LLC 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	Proposed Estimated Tax Rate*
General	14,189	1.946	15,000	1.963	34,625	7,830	1.903
Debt Service							
Library							
Road	59,577	14.023	61,350	15.055	143,400	37,838	14.593
Special Road							
Noxious Weed	6,477	1.074	3,000	1.154	3,625	2,900	1.119
Fire Protection		0.686	2,002	0.737	7,600	1,852	0.714
Special Machinery							
Totals	80,243	17.729	81,352	18.909	189,250	50,420	18.329
					*Funds Supported by Township Only - Revenue Neutral Rate***		*16.429*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*1.904*
Less: Transfers	0		0		0		
Net Expenditure	80,243		81,352		189,250		
Total Tax Levied	50,420		50,420		xxxxxxxxxxxxxxxxx		
Total Assessed Valuation	4,022,418		3,990,519		4,114,753		
Township Assessed Valuation Only					2,592,849		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. 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*

Donald Stejskal
Treasurer

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	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	Proposed Estimated Tax Rate*
General	14,189	1.946	15,000	1.963	34,625	7,830	1.903
Debt Service							
Library							
Road	59,577	14.023	61,350	15.055	143,400	37,838	14.593
Special Road							
Noxious Weed	6,477	1.074	3,000	1.154	3,625	2,900	1.119
Fire Protection		0.686	2,002	0.737	7,600	1,852	0.714
Special Machinery							
Totals	80,243	17.729	81,352	18.909	189,250	50,420	18.329
					*Funds Supported by Township Only - Revenue Neutral Rate***		*16.429*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*1.904*
Less: Transfers	0		0		0		
Net Expenditure	80,243		81,352		189,250		
Total Tax Levied	50,420		50,420		xxxxxxxxxxxxxxxxx		
Total Assessed Valuation	4,022,418		3,990,519		4,114,753		
Township Assessed Valuation Only					2,592,849		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. 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*

Donald Stejskal
Treasurer

Page No. 9

Donald Stejskal
Treasurer

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 17 day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

U W Mer

SUBSCRIBED and sworn to before me this 17 day of July, 2025.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 58.14

Additional copies $ _____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 17, 2025) 1t

NOTICE OF BUDGET HEARING

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Browns Grove Township
Pawnee County
will meet on August 18, 2025 at 8:15 PM at Browns Grove Township Hall, Burdett, 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.
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BUDGET SUMMARY

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Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Estimated Tax Rate*
General	14,198	1.946	15,000	1.393	34,625	7,699	1.958
Road & Bridge							
Fire							
Road	88,877	14.823	87,350	15.055	143,490	37,898	14.395
Special Bridge							
Special Road	6,477	1.074	3,980	1.354	3,825	3,980	1.118
Ag Extension		0.685	2,002	0.737	1,852	1,852	0.714
Special Machinery							
TOTAL	89,365	17,728	91,352	18,908	189,250	50,429	18,329
					Funds Supported by Township Only - Revenue Neutral Rate**		18.429
					Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		1.604
Less: Transfers	0		0		0		
Net Expenditures	89,365		91,352		189,250		
Total Tax Levied	88,429		90,420		xxxxxxxxxxxxxxxxxx		
Tax Collected and Received	4,022,419		5,990,819		4,114,783		
Ensuing Levy (Estimated Collection Only)					2,982,949		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. 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

Daniel Siegrist
Treasurer