SCANNED

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
Brown County
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 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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,444,297	2,558,260	11.632
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	4,000,000	2,133,235	9.700
Health		9	65,000	62,687	.285
Historical Society		9	55,000	51,096	.232
Direct Election		10	121,090	75,879	.345
Extension Council		10	110,000	104,783	.476
Conservation		11	30,500	28,074	.128
Appraiser		11	260,420	218,503	.994
Ambulance		12	305,000	290,089	1.319
Noxious Weed		12	154,620	100,844	.459
Services for the Elderly		13	141,020	92,002	.418
Employee Benefits		13	1,650,000	1,186,606	5.395
Mental Health		14	89,315	84,705	.385
Developmental Services		14	27,052	25,712	.117
Parks and Recreation		15	7,200		
Alcohol Program		15	34,000		
Solid Waste Disposal		16	957,380		
911 Fund		16	81,048		
Technology Fund		17	40,000		
Totals		xxxxxx	3,486,635	1,779,958	31.585

Budget Hearing Notice		County Clerk's Use Only
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	18	219,930,460
Combined Rate and Budget Hearing 2		
RNR Hearing Notice		Nov 1, 2022 Total Assessed
Neighborhood Revitalization	19	

Revenue Neutral Rate: 30.607

Assisted by
Gordon CPA LLC
Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049
Email:
sgordon@cpagordon.com

Attest: Aug 31 2022
Dawn M. Boyles
County Clerk

William Pollock
Governing Body

CPA Summary

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

SCANNED

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	2,073,181	102,642	2,936	12,043	10,997	611
Debt Service						
Road & Bridge	2,086,483	103,301	2,954	12,121	11,067	617
Health	60,854	3,013	86	354	323	18
Historical Society	53,809	2,664	76	313	285	16
Direct Election	110,526	5,472	156	642	586	33
Extension Council	99,977	4,950	142	581	530	30
Conservation	28,301	1,401	40	164	150	8
Appraiser	235,591	11,664	333	1,369	1,250	70
Ambulance	289,874	14,352	410	1,684	1,538	86
Noxious Weed	138,018	6,833	195	802	732	41
Service for the Elderly	126,161	6,246	179	733	669	37
Employee Benefits	1,321,805	65,442	1,871	7,679	7,011	391
Mental Health	86,227	4,269	122	501	457	25
Developmental Services	25,714	1,273	36	149	136	8
TOTAL	6,736,521	333,522	9,536	39,135	35,731	1,991

County Treas Motor Vehicle Estimate 333,522

County Treas Recreational Vehicle Estimate 9,536

County Treas 16/20M Vehicle Estimate 39,135

County Treas Commercial Vehicle Tax Estimate 35,731

County Treas Watercraft Tax Estimate 1,991

Motor Vehicle Factor 0.04951

Recreational Vehicle Factor 0.00142

16/20M Vehicle Factor 0.00581

Commercial Vehicle Factor 0.00530

Watercraft Factor 0.00030

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvement				KSA 19-120
Direct Election	Capital Improvement				KSA 19-120
Appraisers	Capital Improvement				KSA 19-120
Noxious Weed	Capital Improvement				KSA 19-120
Services for Elderly	Capital Improvement				KSA 19-120
Road & Bridge	Special Machinery				KSA 68-141g
Bond & Interest	General				KSA 10-117a
Capital Improvement	General				Resolution
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
County 2023

Brown County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**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, 2022	Payments Due 2022	Payments Due 2023
911 Call Center Equipment	1/22/2018	48	3.42	331,268	73,196	73,196	0
RB3 Backhoe	6/29/2021	36	0.95	52,995	52,995	18,007	18,007
				Totals	**126,191**	**91,203**	**18,007**

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

Brown County 2023

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	705,393	296,013	1,248
Receipts:			
Ad Valorem Tax	1,449,987	2,073,181	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,403		
Motor Vehicle Tax	83,511	68,747	102,642
Recreational Vehicle Tax	2,495	1,745	2,936
16/20M Vehicle Tax		8,127	12,043
Commercial Vehicle Tax	8,702	7,433	10,997
Watercraft Tax		442	611
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			11,138
Intergovernmental	1,004,260	1,100,000	1,125,000
Fines and Fees	110,368	120,000	115,000
Reimbursement	227,110	240,000	240,000
Transfers In	69,130		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	104,946	150,000	110,000
Neighborhood Revitalization Rebate		-23,707	-32,744
Miscellaneous	213,617	215,000	215,000
Does miscellaneous exceed 10% of Total			
Total Receipts	**3,275,528**	**3,960,968**	**1,912,623**
Resources Available:	**3,980,921**	**4,256,981**	**1,913,871**

Brown County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,980,921	4,256,981	1,913,871
Expenditures:			
County Commissioners	526,840	750,000	750,000
County Clerk	137,000	154,190	178,230
County Treasurer	222,721	273,210	261,880
County Attorney	150,000	186,000	186,000
Register of Deeds	90,958	99,580	102,700
Sheriff - Office	1,180,024	898,784	988,663
Sheriff - Dispatch		461,703	526,327
Sheriff - Jail	586,067	633,228	685,672
Janitor	285,213	255,390	215,000
Emergency Preparedness	42,372	89,120	88,575
Rescue Squad	14,957	15,000	15,000
22nd Judicial District Court	169,597	158,688	152,000
4-County District Court			11,610
Computer	144,219	220,340	222,140
Fair Premiums	10,500	10,500	10,500
Industrial Development	50,000	50,000	50,000
Subtotal	3,610,468	4,255,733	4,444,297
Transfers Out	30,642		
Cash Forward (2023 column)			
Miscellaneous	43,798		
Does miscellaneous exceed 10% of Total			
Total Expenditures	**3,684,908**	**4,255,733**	**4,444,297**
Unencumbered Cash Balance Dec 31	296,013	1,248	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amou	3,845,458	4,255,733	4,444,297
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,444,297
		Tax Required	2,530,426
	Delinquent Comp Rate:	1.1%	27,835
		Amount of 2022 Ad Valorem Tax	2,558,260

Brown County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	304,752	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**304,752**	**0**	**0**
Expenditures:			
Close Out	304,752		
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**304,752**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
SeeTab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,680,845	2,132,983	1,158,482
Receipts:			
Ad Valorem Tax	2,389,830	2,086,483	xxxxxxxxxxxxxxxx
Delinquent Tax	2,141		
Motor Vehicle Tax	119,256	113,175	103,301
Recreational Vehicle Tax	3,563	2,872	2,954
16/20M Vehicle Tax		13,379	12,121
Commercial Vehicle Tax	12,426	12,237	11,067
Watercraft Tax		727	617
Special City & County Highway	548,235	565,486	574,090
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-29,412	-23,860	-27,657
Miscellaneous	68,658	55,000	55,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,114,697**	**2,825,499**	**731,493**
Resources Available:	**4,795,542**	**4,958,482**	**1,889,975**

Brown County 2023

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	4,795,542	4,958,482	1,889,975
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	0	0	0
Personal Services	432,553	450,000	465,000
Contractual Services	96,332	130,000	135,000
Capital Outlay	200,699	222,000	230,000
Commodities	1,932,975	2,998,000	3,170,000
Transfers Out			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,662,559**	**3,800,000**	**4,000,000**
Unencumbered Cash Balance Dec 31	2,132,983	1,158,482	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	3,600,000	3,800,000	4,000,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,000,000
		Tax Required	2,110,025
	Delinquent Comp Rate:	1.1%	23,210
		Amount of 2022 Ad Valorem Tax	2,133,235

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	836	1,140	14
Receipts:			
Ad Valorem Tax	62,306	60,854	xxxxxxxxxxxxxxxx
Delinquent Tax	56		
Motor Vehicle Tax	3,271	2,954	3,013
Recreational Vehicle Tax	98	75	86
16/20 M Vehicle Tax		349	354
Commercial Vehicle Tax	341	319	323
Watercraft Tax		19	18
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-768	-696	-813
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**65,304**	**63,874**	**2,981**
Resources Available:	**66,140**	**65,014**	**2,995**
Expenditures:			
Appropriation	65,000	65,000	65,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**65,000**	**65,000**	**65,000**
Unencumbered Cash Balance Dec 31	1,140	14	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	65,000	65,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	62,005
	Delinquent Comp Rate:	1.1%	682
		Amount of 2022 Ad Valorem Tax	62,687

Adopted Budget **Historical Society**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	191	522	1,760
Receipts:			
Ad Valorem Tax	49,473	53,809	xxxxxxxxxxxxxxxx
Delinquent Tax	46		
Motor Vehicle Tax	2,687	2,341	2,664
Recreational Vehicle Tax	80	59	76
16/20 M Vehicle Tax		277	313
Commercial Vehicle Tax	280	253	285
Watercraft Tax		15	16
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-609	-516	-654
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**51,957**	**56,238**	**2,700**
Resources Available:	**52,148**	**56,760**	**4,460**
Expenditures:			
Appropriation	51,626	55,000	55,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**51,626**	**55,000**	**55,000**
Unencumbered Cash Balance Dec 31	522	1,760	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	52,500	55,000	55,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,000
		Tax Required	50,540
	Delinquent Comp Rate:	1.1%	556
		Amount of 2022 Ad Valorem Tax	51,096

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget- Health Direct Election	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	19,094	43,627	40,119
Receipts:			
Ad Valorem Tax	93,252	110,526	xxxxxxxxxxxxxxxxxx
Delinquent Tax	89		
Motor Vehicle Tax	6,319	4,395	5,472
Recreational Vehicle Tax	189	112	156
16/20 M Vehicle Tax		520	642
Commercial Vehicle Tax	658	475	586
Watercraft Tax		28	33
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,144	-1,264	-971
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	99,363	114,792	5,918
Resources Available:	118,457	158,419	46,037
Expenditures:			
Personal services	31,020	42,000	44,000
Contractual services	33,062	55,000	55,000
Commodities	5,768	10,500	11,290
Capital outlay		10,800	10,800
Transfers out	4,980		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	74,830	118,300	121,090
Unencumbered Cash Balance Dec 31	43,627	40,119	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	113,020	118,300	121,090
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,090
		Tax Required	75,053
	Delinquent Comp Rate:	1.1%	826
		Amount of 2022 Ad Valorem Tax	75,879

Adopted Budget Historical Society Fund Extension Council	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,250	1,812	1,465
Receipts:			
Ad Valorem Tax	97,713	99,977	xxxxxxxxxxxxxxxxxx
Delinquent Tax	89		
Motor Vehicle Tax	5,257	4,625	4,950
Recreational Vehicle Tax	157	117	142
16/20 M Vehicle Tax		547	581
Commercial Vehicle Tax	548	500	530
Watercraft Tax		30	30
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,202	-1,143	-1,341
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	102,562	104,653	4,892
Resources Available:	103,812	106,465	6,357
Expenditures:			
Appropriation	102,000	105,000	110,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	102,000	105,000	110,000
Unencumbered Cash Balance Dec 31	1,812	1,465	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	102,000	105,000	110,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	110,000
		Tax Required	103,643
	Delinquent Comp Rate:	1.1%	1,140
		Amount of 2022 Ad Valorem Tax	104,783

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget- Election Fund Conservation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-1,061	260	1,327
Receipts:			
Ad Valorem Tax	26,695	28,301	xxxxxxxxxxxxxxxx
Delinquent Tax	24		
Motor Vehicle Tax	1,338	1,264	1,401
Recreational Vehicle Tax	40	32	40
16/20 M Vehicle Tax		149	164
Commercial Vehicle Tax	139	137	150
Watercraft Tax		8	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-327	-324	-359
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	27,909	29,567	1,404
Resources Available:	26,848	29,827	2,731
Expenditures:			
Appropriation	26,588	28,500	30,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	26,588	28,500	30,500
Unencumbered Cash Balance Dec 31	260	1,327	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	27,500	28,500	30,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,500
		Tax Required	27,769
	Delinquent Comp Rate:	1.1%	305
		Amount of 2022 Ad Valorem Tax	28,074

Adopted Budget- Extension Council Appraiser	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,186	47,618	32,405
Receipts:			
Ad Valorem Tax	212,117	235,591	xxxxxxxxxxxxxxxx
Delinquent Tax	193		
Motor Vehicle Tax	11,182	4,625	11,664
Recreational Vehicle Tax	334	117	333
16/20 M Vehicle Tax		547	1,369
Commercial Vehicle Tax	1,165	500	1,250
Watercraft Tax		30	70
Reimbursements	8,838		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,610	-1,143	-2,797
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	231,219	240,267	11,889
Resources Available:	257,405	287,885	44,294
Expenditures:			
Personal services	182,885	205,000	209,000
Contractual services	17,420	7,000	20,000
Commodities	9,482	21,400	12,000
Capital outlay		22,080	19,420
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	209,787	255,480	260,420
Unencumbered Cash Balance Dec 31	47,618	32,405	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	235,440	255,480	260,420
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	260,420
		Tax Required	216,126
	Delinquent Comp Rate:	1.1%	2,377
		Amount of 2022 Ad Valorem Tax	218,503

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget- Conservation Fund Ambulance	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	101	2,505	3,710
Receipts:			
Ad Valorem Tax	245,241	289,874	xxxxxxxxxxxxxxxxxx
Delinquent Tax	200		
Motor Vehicle Tax	12,903	11,641	14,352
Recreational Vehicle Tax	386	295	410
16/20 M Vehicle Tax		1,376	1,684
Commercial Vehicle Tax	1,344	1,259	1,538
Watercraft Tax		75	86
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,026	-3,315	-3,713
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**257,048**	**301,205**	**14,357**
Resources Available:	**257,149**	**303,710**	**18,067**
Expenditures:			
Appropriations	254,644	300,000	305,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**254,644**	**300,000**	**305,000**
Unencumbered Cash Balance Dec 31	2,505	3,710	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	255,000	300,000	305,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	305,000
		Tax Required	286,933
	Delinquent Comp Rate:	1.1%	3,156
		Amount of 2022 Ad Valorem Tax	290,089

Adopted Budget- Appraiser Fund Noxious Weed	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	81,237	80,201	47,561
Receipts:			
Ad Valorem Tax	97,216	138,018	xxxxxxxxxxxxxxxxxx
Delinquent Tax	104		
Motor Vehicle Tax	6,701	4,579	6,833
Recreational Vehicle Tax	200	116	195
16/20 M Vehicle Tax		541	802
Commercial Vehicle Tax	698	495	732
Watercraft Tax		29	41
Reimbursement	17,353		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,189	-1,578	-1,291
Miscellaneous	3,794		
Does miscellaneous exceed 10% of Total			
Total Receipts	**124,877**	**142,200**	**7,312**
Resources Available:	**206,114**	**222,401**	**54,873**
Expenditures:			
Personal Services	60,932	56,000	65,000
Contractual Services	4,527	15,000	5,000
Commodities	53,451	85,000	60,000
Capital Outlay	2,003	18,840	24,620
Transfers out	5,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**125,913**	**174,840**	**154,620**
Unencumbered Cash Balance Dec 31	80,201	47,561	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	150,000	174,840	154,620
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,620
		Tax Required	99,747
	Delinquent Comp Rate:	1.1%	1,097
		Amount of 2022 Ad Valorem Tax	100,844

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget- Ambulance Services for the Elderly	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	27,737	52,816	43,333
Receipts:			
Ad Valorem Tax	114,595	126,161	xxxxxxxxxxxxxxxx
Delinquent Tax	109		
Motor Vehicle Tax	6,297	5,419	6,246
Recreational Vehicle Tax	188	138	179
16/20 M Vehicle Tax		641	733
Commercial Vehicle Tax	656	586	669
Watercraft Tax		35	37
Charges to Customers	1,556		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,409	-1,443	-1,178
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**121,992**	**131,537**	**6,686**
Resources Available:	**149,729**	**184,353**	**50,019**
Expenditures:			
Personal Services	66,135	70,000	70,000
Contractual Services	14,918	33,000	33,000
Commodities	15,860	30,000	30,000
Capital Outlay		8,020	8,020
Transfers out			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**96,913**	**141,020**	**141,020**
Unencumbered Cash Balance Dec 31	52,816	43,333	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	135,000	141,020	141,020
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,020
		Tax Required	91,001
	Delinquent Comp Rate:	1.1%	1,001
		Amount of 2022 Ad Valorem Tax	92,002

Adopted Budget- Noxious Weed Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	340,757	588,508	379,099
Receipts:			
Ad Valorem Tax	1,484,781	1,321,805	xxxxxxxxxxxxxxxx
Delinquent Tax	1,206		
Motor Vehicle Tax	70,481	70,569	65,442
Recreational Vehicle Tax	2,106	1,791	1,871
16/20 M Vehicle Tax		8,342	7,679
Commercial Vehicle Tax	7,344	7,630	7,011
Watercraft Tax		454	391
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-18,341		-15,188
Miscellaneous	68,345	30,000	30,000
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,615,922**	**1,440,591**	**97,206**
Resources Available:	**1,956,679**	**2,029,099**	**476,305**
Expenditures:			
Social Security	225,772	350,000	400,000
Retirement	268,748	345,000	400,000
Workman's Comp	37,983	65,000	90,000
Unemployment	-324	20,000	50,000
Health Insurance	832,992	870,000	710,000
Cash Forward (2023 column)			
Miscellaneous	3,000		
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,368,171**	**1,650,000**	**1,650,000**
Unencumbered Cash Balance Dec 31	588,508	379,099	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	1,650,000	1,650,000	1,650,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,650,000
		Tax Required	1,173,695
	Delinquent Comp Rate:	1.1%	12,911
		Amount of 2022 Ad Valorem Tax	1,186,606

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Mental Health	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	885	1,311	1,242
Receipts:			
Ad Valorem Tax	67,309	86,227	xxxxxxxxxxxxxxxx
Delinquent Tax	62		
Motor Vehicle Tax	3,600	3,184	4,269
Recreational Vehicle Tax	108	81	122
16/20 M Vehicle Tax		376	501
Commercial Vehicle Tax	375	344	457
Watercraft Tax		20	25
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-828	-986	-1,084
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	70,626	89,246	4,290
Resources Available:	71,511	90,557	5,532
Expenditures:			
Appropriation	70,200	89,315	89,315
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	70,200	89,315	89,315
Unencumbered Cash Balance Dec 31	1,311	1,242	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	70,200	89,315	89,315
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,315
		Tax Required	83,783
	Delinquent Comp Rate:	1.1%	922
		Amount of 2022 Ad Valorem Tax	84,705

Adopted Budget Developmental Services	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	328	435	347
Receipts:			
Ad Valorem Tax	25,887	25,714	xxxxxxxxxxxxxxxx
Delinquent Tax	24		
Motor Vehicle Tax	1,381	1,227	1,273
Recreational Vehicle Tax	41	31	36
16/20 M Vehicle Tax		145	149
Commercial Vehicle Tax	144	133	136
Watercraft Tax		8	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-318	-294	-329
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	27,159	26,964	1,273
Resources Available:	27,487	27,399	1,620
Expenditures:			
Appropriation	27,052	27,052	27,052
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	27,052	27,052	27,052
Unencumbered Cash Balance Dec 31	435	347	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Am	27,052	27,052	27,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,052
		Tax Required	25,432
	Delinquent Comp Rate:	1.1%	280
		Amount of 2022 Ad Valorem Tax	25,712

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget- Parks and Recreation **Parks and Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	110	43	43
Receipts:			
Taxes	6,933	8,000	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,933**	**8,000**	**7,500**
Resources Available:	**7,043**	**8,043**	**7,543**
Expenditures:			
Appropriation	7,000	8,000	7,200
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,000**	**8,000**	**7,200**
Unencumbered Cash Balance Dec 31	43	43	343
2021/2022/2023 Budget Authority Amount:	8,000	8,000	7,200

Adopted Budget Alcohol Program **Alcohol Program**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,708	14,309	29,000
Receipts:			
Taxes	15,743	14,691	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,743**	**14,691**	**5,000**
Resources Available:	**30,451**	**29,000**	**34,000**
Expenditures:			
Appropriation	16,142		34,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,142**	**0**	**34,000**
Unencumbered Cash Balance Dec 31	14,309	29,000	0
2021/2022/2023 Budget Authority Amount:	29,000	29,000	34,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget- 911 Fund **Solid Waste Disposal**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	250,291	190,722	165,722
Receipts:			
Fees	847,360	800,000	800,000
Reimbursements	6,896		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**854,256**	**800,000**	**800,000**
Resources Available:	**1,104,547**	**990,722**	**965,722**
Expenditures:			
Personal Services	156,140	160,000	172,380
Contractual Services	684,303	570,000	700,000
Commodities	55,388	40,000	60,000
Capital Outlay	17,994	55,000	25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**913,825**	**825,000**	**957,380**
Unencumbered Cash Balance Dec 31	190,722	165,722	8,342
2021/2022/2023 Budget Authority Amount:	857,115	825,000	957,380

See Tab A

Adopted Budget Solid Waste Disposal **911 Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	40,129	27,048	14,048
Receipts:			
Taxes	67,560	67,000	67,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**67,560**	**67,000**	**67,000**
Resources Available:	**107,689**	**94,048**	**81,048**
Expenditures:			
Contractual Services	80,641	80,000	81,048
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**80,641**	**80,000**	**81,048**
Unencumbered Cash Balance Dec 31	27,048	14,048	0
2021/2022/2023 Budget Authority Amount:	50,000	100,000	81,048

See Tab A

CPA Summary

Brown County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget- Tech Fund **Technology Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	48,504	54,271	39,271
Receipts:			
Intergovernmental	19,368	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,368**	**25,000**	**25,000**
Resources Available:	**67,872**	**79,271**	**64,271**
Expenditures:			
Contractual Services	13,601	40,000	40,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,601**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	54,271	39,271	24,271
2021/2022/2023 Budget Authority Amount:	40,000	40,000	40,000

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

Brown County 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Brown County

will meet on August 31, 2022 at 9:00 AM at Brown County Courthouse 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 and Revenue Neutral Rate.

Detailed budget information is available at Brown County Clerk's Office 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 Year 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	3,684,908	7.015	4,255,733	9.897	4,444,297	2,558,260	11.634
Debt Service	304,752						
Road & Bridge	2,662,559	11.548	3,800,000	9.960	4,000,000	2,133,235	9.701
Health	65,000	0.301	65,000	0.290	65,000	62,687	0.285
Historical Society	51,626	0.239	55,000	0.257	55,000	51,096	0.232
Direct Election	74,830	0.449	118,300	0.528	121,090	75,879	0.345
Extension Council	102,000	0.472	105,000	0.477	110,000	104,783	0.477
Conservation	26,588	0.129	28,500	0.135	30,500	28,074	0.128
Appraiser	209,787	1.025	255,480	1.125	260,420	218,503	0.994
Ambulance	254,644	1.188	300,000	1.384	305,000	290,089	1.319
Noxious Weed	125,913	0.467	174,840	0.659	154,620	100,844	0.459
Services for the Elderly	96,913	0.553	141,020	0.602	141,020	92,002	0.418
Employee Benefits	1,368,171	7.201	1,650,000	6.310	1,650,000	1,186,606	5.396
Mental Health	70,200	0.325	89,315	0.412	89,315	84,705	0.385
Developmental Services	27,052	0.125	27,052	0.123	27,052	25,712	0.117
Parks and Recreation	7,000		8,000		7,200		
Alcohol Program	16,142				34,000		
Solid Waste Disposal	913,825		825,000		957,380		
911 Fund	80,641		80,000		81,048		
Technology Fund	13,601		40,000		40,000		
Totals	10,156,152	31.037	12,018,240	32.159	12,572,942	7,012,476	31.890
						Revenue Neutral Rate **	*30.607*
Less: Transfers	0		0		0		
Net Expenditure	10,156,152		12,018,240		12,572,942		
Total Tax Levied	6,403,839		6,736,521		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	206,310,404		208,961,285		219,891,220		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	45,111	126,191
Total	0	45,111	126,191

*Tax rates are expressed in mills

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

Dawn Boyles
County Clerk

Brown County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	2,525,156	11.484	32,744
Debt Service			0
Road & Bridge	2,132,873	9.700	27,657
Health	62,676	0.285	813
Historical Society	50,435	0.229	654
Direct Election	74,897	0.341	971
Extension Council	103,427	0.470	1,341
Conservation	27,712	0.126	359
Appraiser	215,676	0.981	2,797
Ambulance	286,335	1.302	3,713
Noxious Weed	99,539	0.453	1,291
Services for the Elderly	90,811	0.413	1,178
Employee Benefits	1,171,251	5.327	15,188
Mental Health	83,609	0.380	1,084
Developmental Services	25,379	0.115	329
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	6,949,776	31.606	90,119

2022 July 1 Valuation: 219,891,220

Valuation Factor: 219,891,220

Neighborhood Revitalization Subj to Rebate: 2,851,345

Neighborhood Revitalization factor: 2,851,345

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Brown County 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

The governing body of
Brown County
will meet on August 31, 2022 at 9:00 AM at Brown County Courthouse 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 and Revenue Neutral Rate.
Detailed budget information is available at Brown County Clerk's Office and will be available at this hearing.

BUDGET SUMMAR

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 Year 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	3,684,908	7.015	4,255,733	9.897	4,444,297	2,558,260	11.634
Debt Service	304,752						
Road & Bridge	2,662,559	11.548	3,800,000	9.960	4,000,000	2,133,235	9.701
Health	65,000	0.301	65,000	0.290	65,000	62,687	0.285
Historical Society	51,626	0.239	55,000	0.257	55,000	51,096	0.232
Direct Election	74,830	0.449	118,300	0.528	121,090	75,879	0.345
Extension Council	102,000	0.472	105,000	0.477	110,000	104,783	0.477
Conservation	26,588	0.129	28,500	0.135	30,500	28,074	0.128
Appraiser	209,787	1.025	255,480	1.125	260,420	218,503	0.994
Ambulance	254,644	1.188	300,000	1.384	305,000	290,089	1.319
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Services for the Elderly	96,913	0.553	141,020	0.602	141,020	92,002	0.418
Employee Benefits	1,368,171	7.201	1,650,000	6.310	1,650,000	1,186,606	5.396
Mental Health	70,200	0.325	89,315	0.412	89,315	84,705	0.385
Developmental Services	27,052	0.125	27,052	0.123	27,052	25,712	0.117
Parks and Recreation	7,000		8,000		7,200		
Alcohol Program	16,142				34,000		
Solid Waste Disposal	913,825		825,000		957,380		
911 Fund	80,641		80,000		81,048		
Technology Fund	13,601		40,000		40,000		
Totals	10,156,152	31.037	12,018,240	32.159	12,572,942	7,012,476	31.890
						Revenue Neutral Rate **	*30.607*
Less: Transfers	0		0		0		
Net Expenditure	10,156,152		12,018,240		12,572,942		
Total Tax Levied	6,403,839		6,736,521		xxxxxxxxxxxxxxxxx		
Assessed Valuation	206,310,404		208,961,285		219,891,220		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	45,111	126,191
Total	0	45,111	126,191

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Dawn Boyles
County Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF BROWN COUNTY **, HEREBY NOTIFIES THE** BROWN **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 32.067. The date of our hearing is Aug. 31, 2022 at 9:00 AM/PM and will be held at Brown County Courthouse in Hiawatha, 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, 2022.

WITNESS my hand and official seal on JUNE 30, 2022.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Resolution No. 2022-10

A RESOLUTION OF THE COUNTY OF BROWN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of BROWN was calculated as 31.890 mills by the BROWN County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 31, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of BROWN, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF BROWN:

The County of BROWN shall levy a property tax rate exceeding the Revenue Neutral Rate of 30.607 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 31st day of August 2022.

Roll Call Vote			
A Roll Call Vote of BROWN COUNTY to Levy a Property Tax Exceeding the Revenue Neutral Rate			
Hearing to Exceed Revenue Neutral Rate held on August 31, 2022			
Resolution No. 2022-10			
Governing Body Member	**Yes**	**No**	**No Vote**
Lamar Shoemaker, Chairman	X		
Richard L. Lehmkuhl, Member	X		
William Pollock, Member	X		
TOTAL	3	0	3

ATTEST:

Dawn M. Boyles

DAWN M. BOYLES, COUNTY CLERK

APPROVED BY:

LAMAR SHOEMAKER, CHAIRMAN

RICHARD L. LEHMKUHL, MEMBER

William Pollock

WILLIAM POLLOCK, MEMBER

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Brown County
will meet on August 31, 2022 at 9:00 AM at Brown County Courthouse 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 and Revenue Neutral Rate. Detailed budget information is available at Brown County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

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Health	65,000	0.301	65,000	0.290	65,000	62,687	0.285
Historical Society	51,626	0.239	55,000	0.257	55,000	51,096	0.232
Direct Election	74,830	0.449	118,300	0.528	121,090	75,879	0.345
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Conservation	26,588	0.129	28,500	0.135	30,500	28,074	0.128
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Parks and Recreation	7,000		8,000		7,200		
Alcohol Program	16,142				34,000		
Solid Waste Disposal	913,825		825,000		957,380		
911 Fund	80,641		80,000		81,048		
Technology Fund	13,601		40,000		40,000		
Totals	10,156,152	31.037	12,018,240	32.159	12,572,942	7,012,476	31.890
						Revenue Neutral Rate **	*30.607*
Less: Transfers	0		0		0		
Net Expenditure	10,156,152		12,018,240		12,572,942		
Total Tax Levied	6,403,839		6,736,521		xxxxxxxxxxxxxxxxx		
Assessed Valuation	206,310,404		208,961,285		219,891,220		

Outstanding Indebtedness, January 1,	2020	2021	2022
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Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	45,111	126,191
Total	0	45,111	126,191

*Tax rates are expressed in mills

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

Dawn Boyles
County Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 18 day of August, 2022 with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

Dana D. Foley
Publisher

Subscribed and sworn to before me this 18th day of August, 2022.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____