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

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
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Fund	**K.S.A.**				
General	79-1946	6	4,648,475	2,508,039	10.977
Debt Service	10-113				
Road & Bridge	68-5,101	7	4,000,000	2,272,244	9.945
Health		8	65,000	62,428	.273
Historical Society		8	60,000	58,651	.257
Direct Election		9	147,870	147,208	.644
Extension Council		9	125,000	122,356	.536
Conservation		10	31,500	30,716	.134
Appraiser		10	291,450	268,956	1.177
Ambulance		11	610,000	610,499	2.672
Noxious Weed		11	152,280	138,872	.608
Services for the Elderly		12	161,508	138,907	.608
Employee Benefits		12	1,753,300	1,576,709	6.901
Mental Health		13	89,315	86,789	.380
Development Services		13	27,052	26,284	.115
Parks and Recreation		14	8,000		
Alcohol Program		14	29,000		
Solid Waste Disposal		15	1,123,390		
911 Fund		15	100,000		
Technology		16	40,000		
Totals		xxxxxx	13,463,140	8,048,659	
Budget Hearing Notice		17			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		17			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		18			

County Clerk's Use Only
~~228,475,132~~
Nov 1, 2023 Total Assessed

Revenue Neutral Rate: 30.645

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

William Pollock

Attest: September 18 2023
Nicole M Lee
County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,558,260	118,056	3,519	14,797	14,706	739
Debt Service						
Road & Bridge	2,133,235	98,443	2,935	12,339	12,263	616
Health	62,687	2,893	86	363	360	18
Historical Society	51,096	2,358	70	296	294	15
Direct Election	75,879	3,502	104	439	436	22
Extension Council	104,783	4,835	144	606	602	30
Conservation	28,074	1,296	39	162	161	8
Appraiser	218,503	10,083	301	1,264	1,256	63
Ambulance	290,089	13,387	399	1,678	1,668	84
Noxious Weed	100,844	4,654	139	583	580	29
Services for the Elderly	92,002	4,246	127	532	529	27
Employee Benefits	1,186,606	54,759	1,633	6,863	6,821	343
Mental Health	84,705	3,909	117	490	487	24
Development Services	25,712	1,187	35	149	148	7
TOTAL	7,012,475	323,608	9,648	40,561	40,311	2,025

County Treas Motor Vehicle Estimate 323,608

County Treas Recreational Vehicle Estimate 9,648

County Treas 16/20M Vehicle Estimate 40,561

County Treas Commercial Vehicle Tax Estimate 40,311

County Treas Watercraft Tax Estimate 2,025

Motor Vehicle Factor 0.04615

Recreational Vehicle Factor 0.00138

16/20M Vehicle Factor 0.00578

Commercial Vehicle Factor 0.00575

Watercraft Factor 0.00029

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
Capital Improvement	Road & Bridge			250,000	KSA 19-120
	Total	0	0	250000	
	Adjustments*				
	Adjusted Totals	0	0	250000	

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

STATEMENT OF INDEBTEDNESS

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

Brown County 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	299,997	106,559	133,145
Receipts:			
Ad Valorem Tax	2,124,586	2,558,260	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		102,642	323,608
Recreational Vehicle Tax		2,936	9,648
16/20M Vehicle Tax		12,043	40,561
Commercial Vehicle Tax		10,997	40,311
Watercraft Tax		611	2,025
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing		11,138	0
Intergovernmental	1,131,511	1,125,000	1,175,000
Fines and Fees	92,719	115,000	100,000
Reimbursement	503,605	240,000	240,000
Transfers in	38,245		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	100,232	110,000	100,000
Neighborhood Revitalization Rebate		-32,744	-41,505
Miscellaneous	48,175	215,000	50,000
Does miscellaneous exceed 10% of Total			
Total Receipts	**4,039,073**	**4,470,883**	**2,039,648**
Resources Available:	**4,339,070**	**4,577,442**	**2,172,793**

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, 2023	Payments Due 2023	Payments Due 2024
911 Call Center Equipment	1/22/2018	48	3.42	331,268	70,774	73,196	0
RB3 Backhoe	6/29/2021	36	0.95	52,995	35,498	18,007	18,007
RB Dist 1 2022 Peterbilt	5/17/2022	36	2.95	163,295	163,295	57,723	57,723
Solid Waste Backhoe	10/12/2022	48	3.99	72,786	53,492	19,294	19,294
				Totals	**323,059**	**168,220**	**95,024**

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

Brown County 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	4,339,070	4,577,442	2,172,793
Expenditures:			
County Commissioners	680,515	750,000	785,670
County Clerk	142,902	178,230	168,696
County Treasurer	217,026	261,880	269,880
County Attorney/Counselor	175,899	186,000	181,240
Register of Deeds	93,917	102,700	104,530
Sheriff-Office	1,394,609	988,663	1,039,796
Sheriff-Dispatch		526,327	582,395
Sheriff-Jail	778,418	685,672	731,548
Janitor	213,682	215,000	258,050
Emergency Preparedness	48,266	88,575	77,468
Rescue Squad		15,000	15,000
22nd Judicial District Court	187,699	152,000	163,100
4-County District Court		11,610	11,462
Computer	198,626	222,140	249,140
Fair Premiums		10,500	10,500
Industrial Developments		50,000	
Transfers Out	6,277		
Cash Forward (2024 column)			
Miscellaneous	94,675		
Does miscellaneous exceed 10% of Total			
Total Expenditures	**4,232,511**	**4,444,297**	**4,648,475**
Unencumbered Cash Balance Dec 31	106,559	133,145	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amou	4,255,733	4,444,297	4,648,475
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,648,475
		Tax Required	2,475,682
	Delinquent Comp Rate:	1.3%	32,357
		Amount of 2023 Ad Valorem Tax	2,508,039

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,132,983	1,292,229	840,583
Receipts:			
Ad Valorem Tax		2,133,235	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,183,810	103,301	98,448
Recreational Vehicle Tax		2,954	2,935
16/20M Vehicle Tax		12,121	12,575
Commercial Vehicle Tax		11,067	12,263
Watercraft Tax		617	615
Special City & County Highway	517,902	554,681	550,619
Reimbursement from ARPA funds		703,035	
Transfer in from Capital Improvement			250,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-27,657	-40,967
Miscellaneous	28,066	55,000	30,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,729,778**	**3,548,354**	**916,488**
Resources Available:	**4,862,761**	**4,840,583**	**1,757,071**

Brown County 2024

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	4,862,761	4,840,583	1,757,071
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	465,860	465,000	488,560
Contractual Services	149,444	135,000	160,000
Capital Outlay	1,042,380	230,000	1,540,582
Commodities	1,912,848	3,170,000	1,810,858
Transfers Out			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,570,532**	**4,000,000**	**4,000,000**
Unencumbered Cash Balance Dec 31	1,292,229	840,583	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	3,800,000	4,000,000	4,000,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,000,000
		Tax Required	2,242,929
	Delinquent Comp Rate:	1.3%	29,315
		Amount of 2023 Ad Valorem Tax	2,272,244

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,140	0	668
Receipts:			
Ad Valorem Tax	62,964	62,687	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,013	2,893
Recreational Vehicle Tax		86	86
16/20 M Vehicle Tax		354	365
Commercial Vehicle Tax		323	360
Watercraft Tax		18	18
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-813	-1,013
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**62,964**	**65,668**	**2,709**
Resources Available:	**64,104**	**65,668**	**3,377**
Expenditures:			
Appropriations	64,104	65,000	65,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**64,104**	**65,000**	**65,000**
Unencumbered Cash Balance Dec 31	0	668	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	65,000	65,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	61,623
	Delinquent Comp Rate:	1.3%	805
		Amount of 2023 Ad Valorem Tax	62,428

Adopted Budget **Historical Society**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	522	927	0
Receipts:			
Ad Valorem Tax	55,405	51,096	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,664	2,355
Recreational Vehicle Tax		76	70
16/20 M Vehicle Tax		313	324
Commercial Vehicle Tax		285	293
Watercraft Tax		16	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-654	-951
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**55,405**	**53,796**	**2,106**
Resources Available:	**55,927**	**54,723**	**2,106**
Expenditures:			
Appropriation	55,000	54,723	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**55,000**	**54,723**	**60,000**
Unencumbered Cash Balance Dec 31	927	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	55,000	55,000	60,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,000
		Tax Required	57,894
	Delinquent Comp Rate:	1.3%	757
		Amount of 2023 Ad Valorem Tax	58,651

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,627	39,649	356
Receipts:			
Ad Valorem Tax	113,431	75,879	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,472	3,501
Recreational Vehicle Tax		156	104
16/20 M Vehicle Tax		642	665
Commercial Vehicle Tax		586	436
Watercraft Tax		33	22
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-971	-2,524
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**113,431**	**81,797**	**2,205**
Resources Available:	**157,058**	**121,446**	**2,561**
Expenditures:			
Personal Services	27,412	44,000	53,960
Contractual Services	58,262	55,000	65,000
Commodities	11,735	11,290	25,000
Capital Outlay	0	10,800	3,910
Transfers Out	20,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**117,409**	**121,090**	**147,870**
Unencumbered Cash Balance Dec 31	39,649	356	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	118,300	121,090	147,870
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	147,870
		Tax Required	145,309
	Delinquent Comp Rate:	1.3%	1,899
		Amount of 2023 Ad Valorem Tax	147,208

Adopted Budget

Extension Council	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,812	64	0
Receipts:			
Ad Valorem Tax	103,252	104,783	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,950	4,831
Recreational Vehicle Tax		142	144
16/20 M Vehicle Tax		581	601
Commercial Vehicle Tax		530	602
Watercraft Tax		30	30
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,341	-1,985
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**103,252**	**109,675**	**4,223**
Resources Available:	**105,064**	**109,739**	**4,223**
Expenditures:			
Appropriations	105,000	109,739	125,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**105,000**	**109,739**	**125,000**
Unencumbered Cash Balance Dec 31	64	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	105,000	110,000	125,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,000
		Tax Required	120,777
	Delinquent Comp Rate:	1.3%	1,579
		Amount of 2023 Ad Valorem Tax	122,356

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	260	901	0
Receipts:			
Ad Valorem Tax	29,141	28,074	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,401	1,299
Recreational Vehicle Tax		40	39
16/20 M Vehicle Tax		164	170
Commercial Vehicle Tax		150	162
Watercraft Tax		8	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-359	-498
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**29,141**	**29,478**	**1,180**
Resources Available:	**29,401**	**30,379**	**1,180**
Expenditures:			
Appropriations	28,500	30,379	31,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**28,500**	**30,379**	**31,500**
Unencumbered Cash Balance Dec 31	901	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	28,500	30,500	31,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	31,500
		Tax Required	30,320
	Delinquent Comp Rate:	1.3%	396
		Amount of 2023 Ad Valorem Tax	30,716

Adopted Budget **Appraiser**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,642	47,229	17,201
Receipts:			
Ad Valorem Tax	242,184	218,503	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		11,664	10,088
Recreational Vehicle Tax		333	301
16/20 M Vehicle Tax		1,369	1,417
Commercial Vehicle Tax		1,250	1,257
Watercraft Tax		70	63
Reimbursements	7,510		
Transfers In	6,259		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,797	-4,363
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**255,953**	**230,392**	**8,763**
Resources Available:	**299,595**	**277,621**	**25,964**
Expenditures:			
Personal Expenses	212,676	209,000	221,450
Contractual Services	18,792	20,000	32,000
Commodities	5,898	12,000	18,000
Capital Outlay	15,000	19,420	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**252,366**	**260,420**	**291,450**
Unencumbered Cash Balance Dec 31	47,229	17,201	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	255,480	260,420	291,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	291,450
		Tax Required	265,486
	Delinquent Comp Rate:	1.3%	3,470
		Amount of 2023 Ad Valorem Tax	268,956

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,505	1	0
Receipts:			
Ad Valorem Tax	296,627	290,089	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		14,352	13,387
Recreational Vehicle Tax		410	399
16/20 M Vehicle Tax		1,684	1,743
Commercial Vehicle Tax		1,538	1,668
Watercraft Tax		86	84
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,713	-9,903
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**296,627**	**304,446**	**7,377**
Resources Available:	**299,132**	**304,447**	**7,377**
Expenditures:			
Appropriations	299,131	304,447	610,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**299,131**	**304,447**	**610,000**
Unencumbered Cash Balance Dec 31	1	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	300,000	305,000	610,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	610,000
		Tax Required	602,623
	Delinquent Comp Rate:	1.3%	7,876
		Amount of 2023 Ad Valorem Tax	610,499

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	80,201	57,680	11,216
Receipts:			
Ad Valorem Tax	140,254	100,844	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,833	4,659
Recreational Vehicle Tax		195	139
16/20 M Vehicle Tax		802	830
Commercial Vehicle Tax		732	580
Watercraft Tax		41	29
Customer Charges	3,181		
Reimbursements	17,662		
Transfers Out			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,291	-2,253
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**161,097**	**108,156**	**3,984**
Resources Available:	**241,298**	**165,836**	**15,200**
Expenditures:			
Personal Services	89,349	65,000	68,960
Contractual Services	8,750	5,000	5,000
Commodities	85,519	60,000	53,320
Capital Outlay	0	24,620	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**183,618**	**154,620**	**152,280**
Unencumbered Cash Balance Dec 31	57,680	11,216	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	174,840	154,620	152,280
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	152,280
		Tax Required	137,080
	Delinquent Comp Rate:	1.3%	1,792
		Amount of 2023 Ad Valorem Tax	138,872

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Services for the Elderly**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	52,870	63,296	20,964
Receipts:			
Ad Valorem Tax	129,725	92,002	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		6,246	4,242
Recreational Vehicle Tax		179	126
16/20 M Vehicle Tax		733	758
Commercial Vehicle Tax		669	528
Watercraft Tax		37	27
Charges to customers	2,019		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,178	-2,253
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**131,744**	**98,688**	**3,429**
Resources Available:	**184,614**	**161,984**	**24,393**
Expenditures:			
Personal Services	76,568	70,000	76,880
Contractual Services	15,768	33,000	39,628
Commodities	28,982	30,000	35,000
Capital Outlay		8,020	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**121,318**	**141,020**	**161,508**
Unencumbered Cash Balance Dec 31	63,296	20,964	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	141,020	141,020	161,508
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	161,508
		Tax Required	137,115
	Delinquent Comp Rate:	1.3%	1,792
		Amount of 2023 Ad Valorem Tax	138,907

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	588,508	517,200	151,012
Receipts:			
Ad Valorem Tax	1,376,992	1,186,606	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		65,442	54,755
Recreational Vehicle Tax		1,871	1,632
16/20 M Vehicle Tax		7,679	7,947
Commercial Vehicle Tax		7,011	6,821
Watercraft Tax		391	343
Benefit Contributions	35,160		
Reimbursements	2,609		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-15,188	-25,576
Miscellaneous		30,000	
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,414,761**	**1,283,812**	**45,921**
Resources Available:	**2,003,269**	**1,801,012**	**196,933**
Expenditures:			
Social Security	265,651	400,000	400,000
Retirement	370,143	400,000	415,000
Workman's Comp	-615	90,000	75,000
Unemployment	-643	50,000	45,000
Health Insurance	851,533	710,000	818,300
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,486,069**	**1,650,000**	**1,753,300**
Unencumbered Cash Balance Dec 31	517,200	151,012	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Am	1,650,000	1,650,000	1,713,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,753,300
		Tax Required	1,556,367
	Delinquent Comp Rate:	1.3%	20,342
		Amount of 2023 Ad Valorem Tax	1,576,709

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,311	0	0
Receipts:			
Ad Valorem Tax	87,990	84,705	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,269	3,907
Recreational Vehicle Tax		122	116
16/20 M Vehicle Tax		501	519
Commercial Vehicle Tax		457	487
Watercraft Tax		25	24
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,084	-1,408
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**87,990**	**88,995**	**3,646**
Resources Available:	**89,301**	**88,995**	**3,646**
Expenditures:			
Appropriation	89,301	88,995	89,315
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**89,301**	**88,995**	**89,315**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amt	89,315	89,315	89,315
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,315
		Tax Required	85,669
	Delinquent Comp Rate:	1.3%	1,120
		Amount of 2023 Ad Valorem Tax	86,789

Adopted Budget **Development Services**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	434	57	0
Receipts:			
Ad Valorem Tax	26,675	25,712	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,273	1,187
Recreational Vehicle Tax		36	35
16/20 M Vehicle Tax		149	155
Commercial Vehicle Tax		136	148
Watercraft Tax		8	7
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-329	-426
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**26,675**	**26,985**	**1,107**
Resources Available:	**27,109**	**27,042**	**1,107**
Expenditures:			
Appropriations	27,052	27,042	27,052
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**27,052**	**27,042**	**27,052**
Unencumbered Cash Balance Dec 31	57	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amt	27,052	27,052	27,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,052
		Tax Required	25,945
	Delinquent Comp Rate:	1.3%	339
		Amount of 2023 Ad Valorem Tax	26,284

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43	15	500
Receipts:			
Taxes	7,272	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,272**	**7,500**	**7,500**
Resources Available:	**7,315**	**7,515**	**8,000**
Expenditures:			
Appropriation	7,300	7,015	8,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,300**	**7,015**	**8,000**
Unencumbered Cash Balance Dec 31	15	500	0
2022/2023/2024 Budget Authority Amount:	8,000	7,200	8,000

Adopted Budget **Alcohol Program**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,310	18,676	23,676
Receipts:			
Taxes	4,366	5,000	5,324
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,366**	**5,000**	**5,324**
Resources Available:	**18,676**	**23,676**	**29,000**
Expenditures:			
Appropriation			29,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**29,000**
Unencumbered Cash Balance Dec 31	18,676	23,676	0
2022/2023/2024 Budget Authority Amount:	29,000	34,000	29,000

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Disposal**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	190,720	254,133	196,753
Receipts:			
Fees	984,646	850,000	875,000
Reimbursement	73,570	50,000	50,000
Interest on Idle Funds			
Miscellaneous			15,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,058,216**	**900,000**	**940,000**
Resources Available:	**1,248,936**	**1,154,133**	**1,136,753**
Expenditures:			
Personal Services	146,287	172,380	181,860
Contractual Services	728,522	700,000	781,530
Commodities	26,270	60,000	60,000
Capital Outlay	92,340	25,000	100,000
Transfers Out	1,384		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**994,803**	**957,380**	**1,123,390**
Unencumbered Cash Balance Dec 31	254,133	196,753	13,363
2022/2023/2024 Budget Authority Amount:	1,011,500	957,380	1,123,390

Adopted Budget

911 Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,048	59,209	45,161
Receipts:			
Taxes	66,732	67,000	67,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**66,732**	**67,000**	**67,000**
Resources Available:	**93,780**	**126,209**	**112,161**
Expenditures:			
Contractual Services	34,571	81,048	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,571**	**81,048**	**100,000**
Unencumbered Cash Balance Dec 31	59,209	45,161	12,161
2022/2023/2024 Budget Authority Amount:	100,000	81,048	100,000

CPA Summary

Brown County 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Technology Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	54,271	55,285	40,285
Receipts:			
Intergovernmental	15,647	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,647**	**25,000**	**25,000**
Resources Available:	**69,918**	**80,285**	**65,285**
Expenditures:			
Contractual Services	14,633	40,000	40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,633**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	55,285	40,285	25,285
2022/2023/2024 Budget Authority Amount:	40,000	40,000	40,000

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
County

Brown County 2024

NOTICE OF BUDGET HEARING

The governing body of

Brown County

will meet on September 18, 2023 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.

Detailed budget information is available at Brown County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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 Year 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	4,232,511	9.897	4,444,297	11.634	4,648,475	2,508,039	10.961
Debt Service							
Road & Bridge	3,570,532	9.960	4,000,000	9.701	4,000,000	2,272,244	9.930
Health	64,104	0.290	65,000	0.285	65,000	62,428	0.273
Historical Society	55,000	0.257	54,723	0.232	60,000	58,651	0.256
Direct Election	117,409	0.528	121,090	0.345	147,870	147,208	0.643
Extension Council	105,000	0.477	109,739	0.477	125,000	122,356	0.535
Conservation	28,500	0.135	30,379	0.128	31,500	30,716	0.134
Appraiser	252,366	1.125	260,420	0.994	291,450	268,956	1.175
Ambulance	299,131	1.384	304,447	1.319	610,000	610,499	2.668
Noxious Weed	183,618	0.659	154,620	0.459	152,280	138,872	0.607
Services for the Elderly	121,318	0.602	141,020	0.418	161,508	138,907	0.607
Employee Benefits	1,486,069	6.310	1,650,000	5.396	1,753,300	1,576,709	6.890
Mental Health	89,301	0.412	88,995	0.385	89,315	86,789	0.379
Development Services	27,052	0.123	27,042	0.117	27,052	26,284	0.115
Parks and Recreation	7,300		7,015		8,000		
Alcohol Program					29,000		
Solid Waste Disposal	994,803		957,380		1,123,390		
911 Fund	34,571		81,048		100,000		
Technology	14,633		40,000		40,000		
Totals	11,683,218	32.159	12,537,215	31.890	13,463,140	8,048,659	35.173
						Revenue Neutral Rate **	30.645
Less: Transfers	0		0		250,000		
Net Expenditure	11,683,218		12,537,215		13,213,140		
Total Tax Levied	6,736,521		7,012,475		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	208,961,285		219,930,460		228,825,105		

Outstanding Indebtedness, January 1.

	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	45,111	126,191	323,059
Total	45,111	126,191	323,059

*Tax rates are expressed in mills

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

Nikki Lee
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;**

[X] Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 41.279. The date of our hearing is Aug 28 at 9:00 AM/~~PM~~ and will be held at 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, 20___.

WITNESS my hand and official seal on July 17, 2023.

(Seal)

William Pollock

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.

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: *14311* *P.O. :*
Ad ID: *6746948* *DESC. :Brown County RNR and Budget Hearing*

DAWN BOYLES
BROWN COUNTY CLERK
601 OREGON ST STE 202
HIAWATHA, KS 66434-2241

STATE OF KANSAS, BROWN COUNTY,
ss:

Sandra Ridings first duly sworn, deposes and says:
That she is the Legal Ad Coordinator of the Hiawatha World, 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 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 Hiawatha in said county as periodical matter.

Run Dates:	*08/11/23*	*to*	*08/11/23*
Appearances:	*1*		
AD SPACE:	*336*		
TOTAL COST:	*$156.00*		

(Signed)

Subscribed and sworn before me this
11 day of August 2023

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

Judy B. Moreno Notary Public

Published in the *Hiawatha World* Friday, 8/11/23.

Brown County

State of Kansas
County
2004

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Brown County

will meet on August 28, 2023 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 2024 Expenditures and Amount of 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 Year 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*
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Debt Service							
Road & Bridge	3,570,532	9.960	4,000,000	9.701	4,000,000	2,525,512	11.037
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Historical Society	55,000	0.257	54,723	0.232	60,000	58,651	0.256
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Alcohol Program					29,000		
Solid Waste Disposal	994,803		957,380		1,123,390		
911 Fund	34,571		81,048		100,000		
Technology	14,633		40,000		40,000		
Totals	11,683,218	32.159	12,537,215	31.890	13,521,440	8,360,989	36.538
						Revenue Neutral Rate **	*30.645*
Less: Transfers	0		0		0		
Net Expenditure	11,683,218		12,537,215		13,521,440		
Total Tax Levied	6,736,521		7,012,475		xxxxxxxxxxxxxxxxx		
Assessed Valuation	208,961,285		219,930,460		228,825,105		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	45,111	126,191	323,059
Total	45,111	126,191	323,059

*Tax rates are expressed in mills

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

Barb Grabhorn
Interim County Clerk

674e948

Resolution No. 2023-11

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 36.538 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 28, 2023, 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 30.645 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 28th day of August 2023.

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 28, 2023			
Resolution No. 2023-11			
Governing Body Member	**Yes**	**No**	**No Vote**
William Pollock, Chairman	X		
Richard L. Lehmkuhl, Member	X		
Lamar Shoemaker, Member	X		
TOTAL	3	0	

ATTEST:

Nicole M. Lee
NICOLE M. LEE, COUNTY CLERK

APPROVED BY:

William Pollock
WILLIAM POLLOCK, CHAIRMAN

RICHARD L. LEHMKUHL, MEMBER

LAMAR SHOEMAKER, MEMBER