CERTIFICATE

2023

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of
South Brown 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 2023; and (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	36,700	29,125	4.773
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	162,380	98,054	16.068
Special Machinery		6			
Totals		xxxxxx	199,080	127,179	20.841
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			6,102,520
Rate Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 20.841

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127, 818 Broadway
Larned, KS 67550
Email:
sarah@cpavbv.com

Randy Kelly President
Esteri N Degler Treasurer
Patricia M Johnson Clerk

Attest: October 5 2022
Mina L. Schuette
County Clerk

COUNTY CLERK SEAL EDWARDS COUNTY, KANSAS

Governing Body

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

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

South Brown Township
Edwards County

2023

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

Budgeted Funds for 2022	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	24,156	696	3	146	23	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	103,024	2,971	14	622	98	4
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	127,180	3,667	17	768	121	5

County Treas Motor Vehicle Estimate 3,667

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 768

County Treas Commercial Vehicle Tax Estimate 121

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02883

RVT Factor 0.00013

16/20M Factor 0.00604

Comm Veh Factor 0.00095

Watercraft Factor 0.00004

2023

South Brown Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
None					
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

South Brown Township
Edwards County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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 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
				Total	**0**	**0**	**0**

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

South Brown Township 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 January 1	15,509	13,491	6,706
Receipts:			
Ad Valorem Tax	26,255	24,156	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	753	643	696
Recreational Vehicle Tax	4	3	3
16/20 M Vehicle Tax	145	145	146
Commercial Vehicle Tax	19	17	23
Watercraft Tax	1	1	1
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	261		
Neighborhood Revitalization Rebate			0
Miscellaneous	45		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,483**	**24,965**	**869**
Resources Available:	**42,992**	**38,456**	**7,575**
Expenditures:			
Officers Pay	6,280	7,000	7,200
Employee Benefits			
Reports & Services	2,696	3,000	3,750
Utilities			
Supplies		250	2,750
Ambulance			
Insurance	9,401	9,750	10,000
Repairs			
Fire Protection	9,862	10,500	11,000
Cash Forward (2023 column)			
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 Avail			
Miscellaneous	1,262	1,250	2,000
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**29,501**	**31,750**	**36,700**
Unencumbered Cash Balance Dec 31	13,491	6,706	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	41,501	38,600	36,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,700
		Tax Required	29,125
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	29,125

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

South Brown Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	66,175	65,513	56,967
Receipts:			
Ad Valorem Tax	101,025	103,024	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,961	2,476	2,971
Recreational Vehicle Tax	39	13	14
16/20M Vehicle Tax	557	557	622
Commercial Vehicle Tax	75	64	98
Watercraft Tax	4	4	4
Special Highway/Gasoline Tax	3,423	3,500	3,650
State of Kansas-FEMA			
Refunds & Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	570		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**108,654**	**109,638**	**7,359**
Resources Available:	**174,829**	**175,151**	**64,326**
Expenditures:			
Salaries & Wages	50,375	55,000	60,000
Employee Benefits	5,207	5,350	8,500
Road Maintenance			
Road Materials	2,968	3,300	8,000
Equipment	19,034	19,034	30,000
Fuel & Supplies	15,432	18,500	27,000
Equipment Rent			
Repairs	16,300	17,000	28,880
Insurance			
Cash Forward (2023 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**109,316**	**118,184**	**162,380**
Unencumbered Cash Balance Dec 31	65,513	56,967	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	173,100	166,290	162,380
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,380
		Tax Required	98,054
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	98,054

Special Machinery

K.S.A. 68-141g	**2021 Actual Year**
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
South Brown Township
Edwards County
will meet on August 22, 2022 at 7:00 PM at the Randy Kelly residence, 1845 X Road, Lewis, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at VonFeldt, Bauer & VonFeldt, Chtd. 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 2021		Current Year Estimate 2022		Proposed Budget 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	29,501	4.654	31,750	3.959	36,700	29,125	4.773
Debt Service							
Library							
Road	109,316	17.914	118,184	16.882	162,380	98,054	16.068
Special Machinery							
Totals	138,817	22.568	149,934	20.841	199,080	127,179	20.841
						*Revenue Neutral Rate***	*20.841*
Less: Transfers	0		0		0		
Net Expenditure	138,817		149,934		199,080		
Total Tax Levied	127,185		127,180		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,635,547		5,918,174		6,102,520		
Outstanding Indebtedness, Jan 1	2020		2021		2022		
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*

Randy Kelly
Trustee

Legals

(First published in the Edwards County Sentinel on August 3, 2022)

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Edwards County

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	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 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	29,501	4.654	31,750	3.959	36,700	29,125	4.773
Debt Service							
Library							
Road	109,316	17.914	118,184	16.882	162,380	98,054	16.068
Special Machinery							
Totals	138,817	22.568	149,934	20.841	199,080	127,179	20.841
						Revenue Neutral Rate**	20.841
Less: Transfers	0		0		0		
Net Expenditure	138,817		149,934		199,080		
Total Tax Levied	127,185		127,180		xxxxxxxxxxxxxxxxx		
Assessed Valuation: Township	5,635,547		5,918,174		6,102,529		
Outstanding indebtedness, Jan 1	2020		2021		2022		
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*

Randy Kelly
Trustee

Resolution No.2023-1

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

WHEREAS, the Revenue Neutral Rate for South Brown Township was calculated as 20.841 mills by the Edwards County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of South Brown Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

South Brown Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 20.841 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 22nd day of Aug. 2022 (month and year) and SIGNED by the Governing Body.

Randy Kelly

Peter W. Berley

Patrick M. Jaussen

Attested:

Lisa Schmidt

Roll Call Vote

A Roll Call Vote of the South Brown Township To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on August 22, 2022
Resolution No. 2023-1

Governing Body Member	Yes	No	No Vote
Randy Kelly	X		
Lester W. Derley	X		
Patrick M. Janssen	X		
TOTAL	**3**		

Certified:
Lisa Schmidt