CERTIFICATE

2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962		39,500	17,995	3.344
Debt Service	10-113				
Library	12-1220				
Road	68-518c		173,500	123,399	22.929
Special Machinery					
Totals		xxxxxx	213,000	141,394	26.273
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					5,381,853
Rate Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate		19			

Revenue Neutral Rate	23.630
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: Randy Kelly 9/12/24
Patrick M Feuster 9/12/24
Lester W Derby 9/14/24

Address:

Email:

Attest: Nov. 1 2024
Muriel L. Schuette
County Clerk

Governing Body

Special Road Election held
First levy in .

CPA Summary

South Brown Township 2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	24,591	755	7	254	24	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	102,596	3,149	30	1,062	100	3
	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
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	127,187	3,904	37	1,316	124	4

County Treas Motor Vehicle Estimate 3,904

County Treas Recreational Vehicle Estimate 37

County Treas 16/20M Vehicle Estimate 1,316

County Treas Commercial Vehicle Tax Estimate 124

County Treas Watercraft Tax Estimate 4

MVT Factor 0.03069

RVT Factor 0.00029

16/20M Factor 0.01035

Comm Veh Factor 0.00097

Watercraft Factor 0.00003

2025

South Brown Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

South Brown Township
Edwards County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
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 1,2024	Payments Due 2024	Payments Due 2025
				Total	0	0	0

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

South Brown Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	15,292	25,743	18,864
Receipts:			
Ad Valorem Tax	29,229	24,591	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	759	650	755
Recreational Vehicle Tax			7
16/20 M Vehicle Tax	187	180	254
Commercial Vehicle Tax			24
Watercraft Tax			1
Gross Earnings (Intangibles) Tax			0
Sale of Equipment	4,700		
Interest on Idle Funds	1,540	1,500	1,600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,415**	**26,921**	**2,641**
Resources Available:	**51,707**	**52,664**	**21,505**
Expenditures:			
Officers Pay	6,280	6,800	10,000
Payroll Taxes			
Employee Benefits			
Supplies	440	500	2,000
Reports & Services	2,610	3,500	5,000
Administrative Fees	3,978		
Insurance	1,501	8,000	
Fire Protection	11,155	15,000	17,500
Cash Reserve (2025 column)			5,000
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			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**25,964**	**33,800**	**39,500**
Unencumbered Cash Balance Dec 31	25,743	18,864	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	36,700	36,500	39,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,500
		Tax Required	17,995
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	17,995

CPA Summary

South Brown Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amou	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amou	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

South Brown Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	62,931	67,846	42,542
Receipts:			
Ad Valorem Tax	98,315	102,596	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,375	3,750	3,149
Recreational Vehicle Tax			30
16/20M Vehicle Tax	720	850	1,062
Commercial Vehicle Tax			100
Watercraft Tax			3
Special Highway/Gasoline Tax	3,294	3,700	3,215
State of Kansas	35,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**140,704**	**110,896**	**7,559**
Resources Available:	**203,635**	**178,742**	**50,101**
Expenditures:			
Salaries & Wages	56,125	58,000	60,000
Payroll Taxes	6,175	6,000	7,000
Repairs	24,731	25,000	30,000
Road Maintenance		2,500	5,000
Road Materials	5,097	20,000	7,500
Equipment	19,034	6,700	35,000
Fuel & Oil	18,658	18,000	20,000
Fire Protection			
Insurance	5,919		9,000
Cash Reserve (2025 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous	50		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**135,789**	**136,200**	**173,500**
Unencumbered Cash Balance Dec 31	67,846	42,542	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	162,380	149,720	173,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	173,500
		Tax Required	123,399
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	123,399

Special Machinery K.S.A. 68-141g	2023 Actual
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

South Brown Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

Desired Carryover Into 2026

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2025 Tot Exp/Non-Appr Must Be:	$0
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2026

$0	2024 Ending Cash Balance (est.)
$0	2025 Non-AV Receipts (est.)
$0	2025 Ad Valorem Tax (est.)
$0	Total 2025 Resources Available
$0	Less 2023 Expenditures + 5%
$0	Projected 2026 carryover (est.)

Estimated Mill Rate & Revenue Neutral Rate Comparison

	2025 Estimated Fund Mill Rate
	2024 Fund Mill Rate
23.630	**Revenue Neutral Rate (KSA 79-2988)**
26.273	2025 Estimated Total Mill Rate
21.512	2024 Total Mill Rate
Is a rate hearing/resolution required:	**Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

Desired Carryover Into 2026

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2025 Tot Exp/Non-Appr Must Be:	$0
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2026

$0	2024 Ending Cash Balance (est.)
$0	2025 Non-AV Receipts (est.)
$0	2025 Ad Valorem Tax (est.)
$0	Total 2025 Resources Available
$0	Less 2023 Expenditures + 5%
$0	Projected 2026 carryover (est.)

Estimated Mill Rate & Revenue Neutral Rate Comparison

	2025 Estimated Fund Mill Rate
	2024 Fund Mill Rate
23.630	**Revenue Neutral Rate (KSA 79-2988)**
26.273	2025 Estimated Total Mill Rate
21.512	2024 Total Mill Rate
Is a rate hearing/resolution required:	**Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

CPA Summary

State of Kansas
Township

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
South Brown Township
Edwards County
will meet on September 12, 2024 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 and the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at AdamsBrown LLC and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	25,964	4.773	33,800	4.160	39,500	17,995	3.344
Debt Service							
Library							
Road	135,789	16.068	136,200	17.352	173,500	123,399	22.929
Special Machinery							
Totals	161,753	20.841	170,000	21.512	213,000	141,394	26.273
*Revenue Neutral Rate***							*23.630*
Less: Transfers	0		0		0		
Net Expenditure	161,753		170,000		213,000		
Total Tax Levied	127,179		127,187		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	6,102,520		5,911,761		5,381,853		

Outstanding Indebtedness,

Jan 1	2022	2023	2024
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	6,659	0
Total	0	6,659	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Randy Kelly
Trusteee

Resolution No. 2024-01

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 the South Brown Township was calculated as 23.630 mills by the Edwards County Clerk; and

WHEREAS the budget proposed by the Governing Body of the 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 September 12, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the 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 THE SOUTH BROWN TOWNSHIP:

The South Brown Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 23.630 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 12th day of September and **SIGNED** by the Governing Body.

Randy Kelly

Lester W Dorley

Patrick M Jacobsen

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 September 12, 2024
Resolution No. 2024-1

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

Certified:

_____

(First published in the Edwards County Sentinel on July 31, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
South Brown Township
Edwards County

will meet on September 12, 2024 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 and the amount of ad valorem tax and the revenue neutral rate
Detailed budget information is available at Adams Brown LLC and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	25,984	4.771	33,000	4.160	39,500	17,995	3.114
Debt Service							
Library							
Road	135,369	16.068	136,200	17.352	175,500	123,399	22.929
Special Machinery							
Totals	161,353	20.841	170,000	21.512	215,000	141,394	26.773
*Revenue Neutral Rate***							*21.430*
Less: Transfers	0		0		0		
Net Expenditure	161,353		170,000		215,000		
Total Tax Levied	127,176		127,187		xxxxxxxxxxxx		
Assessed Valuation:							
Township	6,102,320		5,911,261		5,281,853		
Outstanding Indebtedness,							
Jan 1	2022		2023		2024		
GO Bonds	0		0		0		
Other	0		0		0		
Lease Pur Princ	0		6,659		0		
Total	0		6,659		0		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Randy Kelly
Trustee