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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	5,606,131	3,793,477	16.534
Road & Bridge	68-5,101	7	3,147,101	1,632,497	7.115
Health		8	67,303	63,546	.227
Historical Society		8	61,401	57,937	.253
Direct Election		9	153,851	131,070	.571
Extension Council		9	128,000	123,858	.540
Conservation		10	30,864	28,871	.126
Appraiser		10	265,606	241,246	1.051
Ambulance		11	603,548	587,809	2.562
Noxious Weed		11	123,540	42,808	.187
Services for the Elderly		12	163,415	138,127	.602
Employee Benefits		12	2,329,994	2,297,275	10.013
Mental Health		13	91,421	86,277	.376
Development Services		13	34,142	33,489	.146
Parks and Recreation		14	9,340		
Alcohol Program		14	35,921		
Solid Waste Disposal		15	1,678,999		
911 Fund		15	113,912		
Technology		16	47,128		
Capital Improvement		16	2,471,737		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Totals		xxxxxxx	17,163,354	9,258,286	40.353
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		20			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		21			

County Clerk's Use Only
229,432,725
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	36.174
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: Sept 22 2025
Nicole McKee
County Clerk

SEAL OF COUNTY CLERK'S BROWN COUNTY, KANSAS

William Pallock
Governing Body

No assurance is provided.

Brown County 2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,648,202	124,732	3,120	16,439	14,216	866
Debt Service						
Road & Bridge	2,151,455	101,334	2,535	13,353	11,547	704
Health	63,546	2,993	75	394	341	21
Historical Society	57,937	2,729	68	360	311	19
Direct Election	131,070	6,173	154	813	703	43
Extension Council	123,797	5,831	146	768	664	40
Conservation	33,016	1,555	39	205	177	11
Appraiser	275,873	12,994	325	1,712	1,481	90
Ambulance	587,809	27,686	693	3,648	3,155	192
Noxious Weed	101,257	4,769	119	628	543	33
Services for the Elderly	150,538	7,090	177	934	808	49
Employee Benefits	1,865,482	87,865	2,198	11,578	10,012	610
Mental Health	86,277	4,064	102	535	463	28
Development Services	26,139	1,231	31	162	140	9
TOTAL	8,302,398	391,046	9,782	51,529	44,561	2,715

County Treas Motor Vehicle Estimate 391,046

County Treas Recreational Vehicle Estimate 9,782

County Treas 16/20M Vehicle Estimate 51,529

County Treas Commercial Vehicle Tax Estimate 44,561

County Treas Watercraft Tax Estimate 2,715

Motor Vehicle Factor 0.04710

Recreational Vehicle Factor 0.00118

16/20M Vehicle Factor 0.00621

Commercial Vehicle Factor 0.00537

Watercraft Factor 0.00033

No assurance is provided.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Capital Improvement	Road & Bridge	800,000	-	-	KSA 19-120
	Total	800000	0	0	
	Adjustments*				
	Adjusted Totals	800000	0	0	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.
No assurance is provided.

Brown County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

No assurance is provided.

Brown County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
SW Backhoe	10/12/2022	36	3.99	72,786	18,544	19,294	0
				Totals	**18,544**	**19,294**	**0**

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

No assurance is provided.

Brown County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	256,794	142,697	22,290
Receipts:			
Ad Valorem Tax	2,624,528	2,648,202	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax		0	0
Motor Vehicle Tax		114,835	124,732
Recreational Vehicle Tax		2,998	3,120
16/20M Vehicle Tax		12,995	16,439
Commercial Vehicle Tax		13,182	14,216
Watercraft Tax		853	866
Gross Earnings (Intangible) Tax		0	0
Special Alcohol Liquor Tax	7,507	8,894	9,340
Fines and Fees	82,092	80,000	80,000
Reimbursement	288,127	240,000	240,000
Transfer In	45,186	0	0
Use of money and property	65,957	66,000	66,000
Sales Tax	1,147,829	979,564	979,564
Interest on Idle Funds	345,525	340,000	340,000
Neighborhood Revitalization Rebate	0	-65,603	-90,467
Miscellaneous	47,339	50,000	50,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,654,090**	**4,491,920**	**1,833,810**
Resources Available:	**4,910,884**	**4,634,617**	**1,856,100**

Brown County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,910,884	4,634,617	1,856,100
Expenditures:			
County Commissioners	872,752	584,742	713,515
County Clerk	159,755	177,218	166,000
County Treasurer	256,447	245,856	272,000
County Attorney/Counselor	181,254	187,000	194,959
Register of Deeds	104,085	108,672	112,000
Sheriff-Office	1,054,327	1,091,955	1,112,000
Sheriff Dispatch	582,396	613,264	645,000
Sheriff-Jail	764,858	781,842	820,000
Janitor	179,345	241,330	241,300
Emergency Preparedness	49,111	42,688	55,000
Rescue Squad	0	15,000	15,000
22nd Judicial District Court	208,924	180,950	199,500
4-County District Court	0	12,690	50,000
Computer	249,099	268,620	227,740
Fair Premiums	0	10,500	10,500
Industrial Development	0	50,000	40,000
Subtotal	4,662,353	4,612,327	4,874,514
Transfers out	37,297	0	0
Cash Reserve (2026 column)			731,617
Miscellaneous	68,537	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,768,187**	**4,612,327**	**5,606,131**
Unencumbered Cash Balance Dec 31	142,697	22,290	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,648,475	4,714,391	5,606,131
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	5,606,131
		Tax Required	3,750,031
	Delinquent Comp Rate:	1.2%	43,446
		Amount of 2025 Ad Valorem Tax	3,793,477

No assurance is provided.

See Tab A

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commissioners			
Salaries	101,535	75,629	80,130
Contractual	509,271	379,337	452,985
Commodities	80,375	59,869	66,400
Capital Outlay	181,571	69,907	114,000
Total	872,752	584,742	713,515
County Clerk			
Salaries	148,305	164,517	154,140
Contractual	7,505	8,325	7,760
Commodities	3,945	4,376	4,100
Total	159,755	177,218	166,000
County Treasurer			
Salaries	231,099	221,555	250,448
Contractual	7,881	7,555	8,730
Commodities	12,954	12,419	12,822
Capital Outlay	4,513	4,327	0
Total	256,447	245,856	272,000
County Attorney/Counselor			
Salaries	152,906	157,752	181,168
Contractual	25,364	26,169	9,381
Commodities	2,984	3,079	4,410
Total	181,254	187,000	194,959
Register of Deeds			
Salaries	98,190	102,517	107,472
Contractual	4,551	4,752	3,028
Commodities	1,344	1,403	1,500
Total	104,085	108,672	112,000
Sheriff-Office			
Salaries	756,090	733,983	749,004
Contractual	40,185	67,202	70,006
Commodities	133,595	185,175	182,990
Capital Outlay	124,457	105,595	110,000
Total	1,054,327	1,091,955	1,112,000
Sheriff Dispatch			
Salaries	320,413	389,627	405,600
Contractual	256,628	209,625	224,400
Commodities	5,355	14,012	15,000
Total	582,396	613,264	645,000
Sheriff-Jail			
Salaries	425,586	459,699	478,300
Contractual	258,493	237,954	252,400
Commodities	80,779	84,189	89,300
Total	764,858	781,842	820,000
Total - Page 6b	**3,975,874**	**3,790,549**	**4,035,474**

Brown County 2,026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Janitor			
Salaries	66,732	89,796	97,150
Contractual	61,793	83,149	90,950
Commodities	16,849	22,673	24,800
Capital Outlay	33,971	45,712	28,400
Total	179,345	241,330	241,300
Emergency Preparedness			
Salaries	32,661	29,920	29,053
Contractual	3,295	5,328	5,197
Commodities	13,155	7,440	20,750
Total	49,111	42,688	55,000
Rescue Squad			
Appropriations	0	15,000	15,000
Total	0	15,000	15,000
22nd Judicial District Court			
Contractual	198,452	171,880	189,500
Commodities	5,236	4,535	5,000
Capital Outlay	5,236	4,535	5,000
Total	208,924	180,950	199,500
4-County District Court			
Contractual	0	6,599	26,000
Commodities	0	2,538	10,000
Capital Outlay	0	3,553	14,000
Total	0	12,690	50,000
Computer			
Salaries	89,865	96,908	56,120
Contractual	133,558	144,024	141,620
Commodities	18,401	19,843	21,500
Capital Outlay	7,275	7,845	8,500
Total	249,099	268,620	227,740
Fair Premiums			
Appropriations	0	10,500	10,500
Total	0	10,500	10,500
Industrial Development			
HFED	0	25,000	25,000
HIDC	0	25,000	15,000
Total	0	50,000	40,000
Total - Page 6c	**686,479**	**821,778**	**839,040**

Brown County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	920,946	1,738,536	851,634
Receipts:			
Ad Valorem Tax	2,359,042	2,151,455	xxxxxxxxxxxxxxxxx
Delinquent Tax		0	0
Motor Vehicle Tax		104,036	101,334
Recreational Vehicle Tax		2,716	2,535
16/20M Vehicle Tax		11,773	13,353
Commercial Vehicle Tax		11,943	11,547
Watercraft Tax		771	704
Special City & County Highway	543,406	615,292	561,126
Reimbursement	1,178,923	0	0
Transfer from Capital Improvemen	800,000	0	0
Neighborhood Revitalization Rebate	0	-53,298	-38,932
Miscellaneous	0	30,000	30,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,881,371**	**2,874,688**	**681,667**
Resources Available:	**5,802,317**	**4,613,224**	**1,533,301**

Brown County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	5,802,317	4,613,224	1,533,301
Expenditures from detail page:			
Personal Services	500,988	505,000	522,888
Contractual Services	212,306	200,000	367,800
Commodities	2,502,623	1,956,590	**994,312**
Capital Outlay	847,864	1,100,000	740,000
Cash Reserve (2026 column)			522,101
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,063,781**	**3,761,590**	**3,147,101**
Unencumbered Cash Balance Dec 31	1,738,536	851,634	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,000,000	3,761,590	3,147,101
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,147,101
		Tax Required	1,613,800
	Delinquent Comp Rate:	1.2%	18,697
		Amount of 2025 Ad Valorem Tax	1,632,497

No assurance is provided.

Brown County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-41	25	2,176
Receipts:			
Ad Valorem Tax	65,026	63,546	xxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	2,858	2,993
Recreational Vehicle Tax	0	75	75
16/20 M Vehicle Tax	0	323	394
Commercial Vehicle Tax	0	328	341
Watercraft Tax	0	21	21
Service Line Fees	0	0	0
Neighborhood Revitalization Rebate	0	0	-1,515
Miscellaneous	0	0	**0**
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**65,026**	**67,151**	**2,309**
Resources Available:	**64,985**	**67,176**	**4,485**
Expenditures:			
Appropriation	64,960	65,000	65,000
Cash Reserve (2026 column)			2,303
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**64,960**	**65,000**	**67,303**
Unencumbered Cash Balance Dec 31	25	2,176	xxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	65,000	65,000	67,303
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	67,303
		Tax Required	62,818
	Delinquent Comp Rate:	1.2%	728
		Amount of 2025 Ad Valorem Tax	63,546

Adopted Budget **Historical Society**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-33	699	2,023
Receipts:			
Ad Valorem Tax	60,699	57,937	xxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	2,685	2,729
Recreational Vehicle Tax	0	70	68
16/20 M Vehicle Tax	0	304	360
Commercial Vehicle Tax	0	308	311
Watercraft Tax	0	20	19
Neighborhood Revitalization Rebate	0	0	-1,382
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,699**	**61,324**	**2,105**
Resources Available:	**60,666**	**62,023**	**4,128**
Expenditures:			
Appropriation	59,967	60,000	60,000
Cash Reserve (2026 column)			1,401
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**59,967**	**60,000**	**61,401**
Unencumbered Cash Balance Dec 31	699	2,023	xxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	60,000	60,000	61,401
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	61,401
		Tax Required	57,273
	Delinquent Comp Rate:	1.2%	664
		Amount of 2025 Ad Valorem Tax	57,937

No assurance is provided.

Brown County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,628	27,304	19,522
Receipts:			
Ad Valorem Tax	148,842	131,070	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	6,740	6,173
Recreational Vehicle Tax	0	176	154
16/20 M Vehicle Tax	0	763	813
Commercial Vehicle Tax	0	774	703
Watercraft Tax	0	50	43
Reimbursement	17,553	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-3,247	-3,126
Miscellaneous	7,872	0	**0**
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**174,267**	**136,326**	**4,760**
Resources Available:	**181,895**	**163,630**	**24,282**
Expenditures:			
Personal Services	37,337	55,000	39,480
Contractual Services	65,338	65,000	60,300
Commodities	16,916	20,000	20,300
Capital Outlay	0	4,108	5,000
Transfers Out	35,000	0	0
Cash Reserve (2026 column)			28,771
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**154,591**	**144,108**	**153,851**
Unencumbered Cash Balance Dec 31	27,304	19,522	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	147,870	144,108	153,851
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	153,851
		Tax Required	129,569
	Delinquent Comp Rate:	1.2%	1,501
		Amount of 2025 Ad Valorem Tax	131,070

Adopted Budget

Extension Council	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-65	1,269	1,066
Receipts:			
Ad Valorem Tax	126,269	123,797	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	5,602	5,831
Recreational Vehicle Tax	0	146	146
16/20 M Vehicle Tax	0	634	768
Commercial Vehicle Tax	0	643	664
Watercraft Tax	0	42	40
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-3,067	-2,954
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**126,269**	**127,797**	**4,495**
Resources Available:	**126,204**	**129,066**	**5,561**
Expenditures:			
Appropriation	124,935	128,000	128,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**124,935**	**128,000**	**128,000**
Unencumbered Cash Balance Dec 31	1,269	1,066	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	125,000	128,000	128,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,000
		Tax Required	122,439
	Delinquent Comp Rate:	1.2%	1,419
		Amount of 2025 Ad Valorem Tax	123,858

No assurance is provided.

Brown County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-17	237	1,026
Receipts:			
Ad Valorem Tax	31,737	33,016	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	1,406	1,555
Recreational Vehicle Tax	0	37	39
16/20 M Vehicle Tax	0	159	205
Commercial Vehicle Tax	0	161	177
Watercraft Tax	0	10	11
Neighborhood Revitalization Rebate	0	0	-689
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**31,737**	**34,789**	**1,298**
Resources Available:	**31,720**	**35,026**	**2,324**
Expenditures:			
Appropriation	31,483	34,000	30,000
Cash Reserve (2026 column)			864
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**31,483**	**34,000**	**30,864**
Unencumbered Cash Balance Dec 31	237	1,026	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	31,500	34,000	30,864
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,864
		Tax Required	28,540
	Delinquent Comp Rate:	1.2%	331
		Amount of 2025 Ad Valorem Tax	28,871

Adopted Budget **Appraiser**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,689	21,311	16,274
Receipts:			
Ad Valorem Tax	276,949	275,873	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	12,314	12,994
Recreational Vehicle Tax	0	321	325
16/20 M Vehicle Tax	0	1,394	1,712
Commercial Vehicle Tax	0	1,414	1,481
Watercraft Tax	0	91	90
Reimursements	4,634	0	0
Transfers In	6,573	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-6,834	-5,753
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**288,156**	**284,573**	**10,849**
Resources Available:	**309,845**	**305,884**	**27,123**
Expenditures:			
Personal Expenses	241,248	235,000	216,015
Contractual Services	22,926	30,000	30,750
Commodities	6,769	15,000	7,000
Capital Outlay	17,591	9,610	11,000
Cash Reserve (2026 column)			841
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**288,534**	**289,610**	**265,606**
Unencumbered Cash Balance Dec 31	21,311	16,274	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	291,450	289,610	265,606
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	265,606
		Tax Required	238,483
	Delinquent Comp Rate:	1.2%	2,763
		Amount of 2025 Ad Valorem Tax	241,246

No assurance is provided.

Brown County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-162	2,607	1,115
Receipts:			
Ad Valorem Tax	612,607	587,809	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	27,952	27,686
Recreational Vehicle Tax	0	730	693
16/20 M Vehicle Tax	0	3,163	3,648
Commercial Vehicle Tax	0	3,209	3,155
Watercraft Tax	0	207	192
Neighborhood Revitalization Rebate	0	-14,562	-14,018
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**612,607**	**608,508**	**21,356**
Resources Available:	**612,445**	**611,115**	**22,471**
Expenditures:			
Appropriations	609,838	610,000	603,548
Cash Reserve (2026 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**609,838**	**610,000**	**603,548**
Unencumbered Cash Balance Dec 31	2,607	1,115	xxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	610,000	610,000	603,548
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	603,548
		Tax Required	581,077
	Delinquent Comp Rate:	1.2%	6,732
		Amount of 2025 Ad Valorem Tax	587,809

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,278	76,991	76,151
Receipts:			
Ad Valorem Tax	142,713	101,257	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	6,358	4,769
Recreational Vehicle Tax	0	166	119
16/20 M Vehicle Tax	0	720	628
Commercial Vehicle Tax	0	730	543
Watercraft Tax	0	47	33
Customer Charges	20,454	0	0
Reimbusement	425	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-2,508	-1,021
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**163,592**	**106,770**	**5,071**
Resources Available:	**204,870**	**183,761**	**81,222**
Expenditures:			
Personal Services	47,973	56,460	56,460
Contractual Services	4,163	4,000	7,150
Commodities	15,743	20,000	43,300
Capital Outlay	60,000	27,150	3,090
Cash Reserve (2026 column)			13,540
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**127,879**	**107,610**	**123,540**
Unencumbered Cash Balance Dec 31	76,991	76,151	xxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	152,280	121,150	123,540
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	123,540
		Tax Required	42,318
	Delinquent Comp Rate:	1.2%	490
		Amount of 2025 Ad Valorem Tax	42,808

No assurance is provided.

Brown County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Services for the Elderly**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,100	8,710	21,106
Receipts:			
Ad Valorem Tax	142,064	150,538	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	6,360	7,090
Recreational Vehicle Tax	0	166	177
16/20 M Vehicle Tax	0	720	934
Commercial Vehicle Tax	0	730	808
Watercraft Tax	0	47	49
Charges to Customers	31,455	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	-3,294
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**173,519**	**158,561**	**5,764**
Resources Available:	**185,619**	**167,271**	**26,870**
Expenditures:			
Personal Services	86,408	76,880	83,728
Contractual Services	28,228	30,000	19,920
Commodities	62,273	30,000	43,500
Capital Outlay	0	9,285	0
Cash Reserve (2026 column)			16,267
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**176,909**	**146,165**	**163,415**
Unencumbered Cash Balance Dec 31	8,710	21,106	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	161,508	146,165	163,415
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	163,415
		Tax Required	136,545
	Delinquent Comp Rate:	1.2%	1,582
		Amount of 2025 Ad Valorem Tax	138,127

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	336,707	187,840	1,551
Receipts:			
Ad Valorem Tax	1,618,169	1,865,482	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	72,191	87,865
Recreational Vehicle Tax	0	1,885	2,198
16/20 M Vehicle Tax	0	8,169	11,578
Commercial Vehicle Tax	0	8,287	10,012
Watercraft Tax	0	535	610
Benefit contributions	98,093	0	0
Reimbursements	983	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-46,213	-54,785
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**1,717,245**	**1,910,336**	**57,478**
Resources Available:	**2,053,952**	**2,098,176**	**59,029**
Expenditures:			
Social Security	276,667	400,000	400,000
Retirement	402,727	450,000	400,000
Workman's Comp	36,517	90,000	55,000
Unemployment	1,185	45,000	30,000
Health Insurance	1,149,016	1,111,625	1,365,500
Delta Dental	0	0	45,000
Principal Life	0	0	6,900
Cash Reserve (2026 column)			27,594
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**1,866,112**	**2,096,625**	**2,329,994**
Unencumbered Cash Balance Dec 31	187,840	1,551	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,753,300	2,096,625	2,329,994
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,329,994
		Tax Required	2,270,965
	Delinquent Comp Rate:	1.2%	26,310
		Amount of 2025 Ad Valorem Tax	2,297,275

No assurance is provided.

Brown County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-44	1,023	2,998
Receipts:			
Ad Valorem Tax	90,338	86,277	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	3,974	4,064
Recreational Vehicle Tax	0	104	102
16/20 M Vehicle Tax	0	450	535
Commercial Vehicle Tax	0	456	463
Watercraft Tax	0	29	28
Neighborhood Revitalization Rebate	0	0	-2,058
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**90,338**	**91,290**	**3,134**
Resources Available:	**90,294**	**92,313**	**6,132**
Expenditures:			
Appropriation	89,271	89,315	89,315
Cash Reserve (2026 column)			2,106
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**89,271**	**89,315**	**91,421**
Unencumbered Cash Balance Dec 31	1,023	2,998	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	89,315	89,315	91,421
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,421
		Tax Required	85,289
	Delinquent Comp Rate:	1.2%	988
		Amount of 2025 Ad Valorem Tax	86,277

Adopted Budget **Development Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-17	307	263
Receipts:			
Ad Valorem Tax	27,359	26,139	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	1,203	1,231
Recreational Vehicle Ta:	0	31	31
16/20 M Vehicle Tax	0	136	162
Commercial Vehicle Tax	0	138	140
Watercraft Tax	0	9	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-648	-799
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**27,359**	**27,008**	**774**
Resources Available:	**27,342**	**27,315**	**1,037**
Expenditures:			
Appropriation	27,035	27,052	27,052
Contractual Services	0	0	7,090
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**27,035**	**27,052**	**34,142**
Unencumbered Cash Balance Dec 31	307	263	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	27,052	27,052	34,142
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,142
		Tax Required	33,105
	Delinquent Comp Rate:	1.2%	384
		Amount of 2025 Ad Valorem Tax	33,489

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,239	246	0
Receipts:			
Special Alcohol Liquor Tax	7,507	7,500	9,340
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**7,507**	**7,500**	**9,340**
Resources Available:	**9,746**	**7,746**	**9,340**
Expenditures:			
Appropriation	9,500	7,746	8,000
Cash Reserve (2026 column)			1,340
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**9,500**	**7,746**	**9,340**
Unencumbered Cash Balance Dec 31	246	0	0
2024/2025/2026 Budget Authority Amount:	8,000	8,000	9,340

See Tab A

Adopted Budget **Alcohol Program**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,494	17,400	26,581
Receipts:			
Special Alcohol Liquor Tax	12,906	19,181	9,340
Miscellaneous	0	0	**0**
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**12,906**	**19,181**	**9,340**
Resources Available:	**17,400**	**36,581**	**35,921**
Expenditures:			
Appropriation	0	10,000	29,000
Cash Reserve (2026 column)			6,921
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**10,000**	**35,921**
Unencumbered Cash Balance Dec 31	17,400	26,581	0
2024/2025/2026 Budget Authority Amount:	29,000	29,000	35,921

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Disposal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	139,865	46,002	169,767
Receipts:			
Landfill Fees	1,120,544	1,318,112	1,459,232
Reimbursements	17,050	50,000	50,000
Miscellaneous	5,310	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**1,142,904**	**1,368,112**	**1,509,232**
Resources Available:	**1,282,769**	**1,414,114**	**1,678,999**
Expenditures:			
Personal Services	146,925	200,000	156,331
Contractual Services	986,627	900,000	1,063,300
Commodities	42,170	60,000	105,350
Capital Outlay	60,995	84,347	75,000
Transfers Out	50	0	0
Cash Reserve (2026 column)			279,018
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**1,236,767**	**1,244,347**	**1,678,999**
Unencumbered Cash Balance Dec 31	46,002	169,767	0
2024/2025/2026 Budget Authority Amount:	1,323,390	1,244,347	1,678,999

Adopted Budget **911 Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	72,894	79,912	46,912
Receipts:			
Taxes	66,136	67,000	67,000
Transfers in	1,957	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**68,093**	**67,000**	**67,000**
Resources Available:	**140,987**	**146,912**	**113,912**
Expenditures:			
Contractual Services	61,075	100,000	100,000
Cash Reserve (2026 column)			13,912
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**61,075**	**100,000**	**113,912**
Unencumbered Cash Balance Dec 31	79,912	46,912	0
2024/2025/2026 Budget Authority Amount:	100,000	100,000	113,912

No assurance is provided.

Brown County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Technology**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	59,926	57,128	32,128
Receipts:			
Intergovernmental	16,939	15,000	15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**16,939**	**15,000**	**15,000**
Resources Available:	**76,865**	**72,128**	**47,128**
Expenditures:			
Contractual Services	19,737	40,000	40,000
Cash Reserve (2026 column)			7,128
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**19,737**	**40,000**	**47,128**
Unencumbered Cash Balance Dec 31	57,128	32,128	0
2024/2025/2026 Budget Authority Amount:	40,000	40,000	47,128

Adopted Budget

Capital Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,722,883	2,471,737	2,471,737
Receipts:			
Transfer	855,364	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**855,364**	**0**	**0**
Resources Available:	**3,578,247**	**2,471,737**	**2,471,737**
Expenditures:			
Capital Projects	1,106,510	0	2,471,737
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**1,106,510**	**0**	**2,471,737**
Unencumbered Cash Balance Dec 31	2,471,737	2,471,737	0
2024/2025/2026 Budget Authority Amount:	0	0	2,471,737

See Tab A

No assurauce is provided.

Brown County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: American Rescue Plan Act		(3) Fund Name: Neighborhood Revitalizatior		(4) Fund Name: Drug Forfeiture		(5) Fund Name: Worthless Checks		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	158,770	Cash Balance Jan 1	138,654	Cash Balance Jan 1	738	Cash Balance Jan 1	3,049	Cash Balance Jan 1	2,267	303,478
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	100,000	Misc	9,174	Misc	337,396	Misc	50,150	Misc	197	
Total Receipts	100,000	Total Receipts	9,174	Total Receipts	337,396	Total Receipts	50,150	Total Receipts	197	496,917
Resources Available:	258,770	Resources Available:	147,828	Resources Available:	338,134	Resources Available:	53,199	Resources Available:	2,464	800,395
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Misc	35,148	Misc	147,828	Misc	338,134	None	0	None	0	
Total Expenditures	35,148	Total Expenditures	147,828	Total Expenditures	338,134	Total Expenditures	0	Total Expenditures	0	521,110
Cash Balance Dec 31	223,622	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	53,199	Cash Balance Dec 31	2,464	**279,285** **
										279,285 **

**Note: These two block figures should agree.

No assurance is provided.

Brown County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: Diversion		(2) Fund Name: BR CA Drug Forfeiture		(3) Fund Name: Juvenile Justice Prevention		(4) Fund Name: Juvenile Justice Core		(5) Fund Name: Adult Community Corrections		
Unencumbered Cash Balance Jan 1	19,447	Unencumbered Cash Balance Jan 1	1,970	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	140,600	Unencumbered Cash Balance Jan 1	140,302	Total 302,319
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc.	28,397	Misc.	8,850	Misc.	50,000	Misc.	347,472	Misc.	347,922	
Total Receipts	28,397	Total Receipts	8,850	Total Receipts	50,000	Total Receipts	347,472	Total Receipts	347,922	782,641
Resources Available:	47,844	Resources Available:	10,820	Resources Available:	50,000	Resources Available:	488,072	Resources Available:	488,224	1,084,960
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Misc.	36,582	None	0	Misc.	200	Misc.	426,834	Misc.	352,428	
Total Expenditures	36,582	Total Expenditures	0	Total Expenditures	200	Total Expenditures	426,834	Total Expenditures	352,428	816,044
Cash Balance Dec 31	11,262	Cash Balance Dec 31	10,820	Cash Balance Dec 31	49,800	Cash Balance Dec 31	61,238	Cash Balance Dec 31	135,796	**268,916** **
										268,916 **

**Note: These two block figures should agree.

No assurance is provided.

Brown County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: CCR		(2) Fund Name: JJAR		(3) Fund Name: Sheriff's Income		(4) Fund Name: Opioid Settlement		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	12,437	Cash Balance Jan 1	18,138	Cash Balance Jan 1		30,575
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc.	20,818	Misc.	4,994	Misc.	13,385	Misc.	17,877			
Total Receipts	20,818	Total Receipts	4,994	Total Receipts	13,385	Total Receipts	17,877	Total Receipts	0	57,074
Resources Available:	20,818	Resources Available:	4,994	Resources Available:	25,822	Resources Available:	36,015	Resources Available:	0	87,649
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	None	0	Misc.	10,994	None	0			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	10,994	Total Expenditures	0	Total Expenditures	0	10,994
Cash Balance Dec 31	20,818	Cash Balance Dec 31	4,994	Cash Balance Dec 31	14,828	Cash Balance Dec 31	36,015	Cash Balance Dec 31	0	**76,655** **
										76,655 **

**Note: These two block figures should agree.

No assurance is provided.

Brown County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

The governing body of
Brown County
will meet on August 25, 2025 at 9:00AM 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,768,187	10.961	4,612,327	11.370	5,606,131	3,793,477	16.528
Debt Service							
Road & Bridge	4,063,781	9.930	3,761,590	9.237	3,147,101	1,632,497	7.113
Health	64,960	0.273	65,000	0.273	67,303	63,546	0.277
Historical Society	59,967	0.256	60,000	0.249	61,401	57,937	0.252
Direct Election	154,591	0.643	144,108	0.563	153,851	131,070	0.571
Extension Council	124,935	0.535	128,000	0.532	128,000	123,858	0.540
Conservation	31,483	0.134	34,000	0.142	30,864	28,871	0.126
Appraiser	288,534	1.175	289,610	1.184	265,606	241,246	1.051
Ambulance	609,838	2.668	610,000	2.524	603,548	587,809	2.561
Noxious Weed	127,879	0.607	107,610	0.435	123,540	42,808	0.187
Services for the Elderly	176,909	0.607	146,165	0.646	163,415	138,127	0.602
Employee Benefits	1,866,112	6.890	2,096,625	8.009	2,329,994	2,297,275	10.009
Mental Health	89,271	0.379	89,315	0.370	91,421	86,277	0.376
Development Services	27,035	0.115	27,052	0.112	34,142	33,489	0.146
Parks and Recreation	9,500		7,746		9,340		
Alcohol Program			10,000		35,921		
Solid Waste Disposal	1,236,767		1,244,347		1,678,999		
911 Fund	61,075		100,000		113,912		
Technology	19,737		40,000		47,128		
Capital Improvement	1,106,510				2,471,737		
Non-Budgeted Funds-A	521,110						
Non-Budgeted Funds-B	816,044						
Non-Budgeted Funds-C	10,994						
Totals	16,235,219	35.173	13,573,495	35.646	17,163,354	9,258,286	40.339
						Revenue Neutral Rate **	*36.174*
Less: Transfers	800,000		0		0		
Net Expenditure	15,435,219		13,573,495		17,163,354		
Total Tax Levied	8,048,659		8,302,398		xxxxxxxxxxxxxxxxx		
Assessed Valuation	228,475,132		232,912,603		229,512,439		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	323,059	164,651	18,544
Total	323,059	164,651	18,544

*Tax rates are expressed in mills

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

Nikki Lee
County Clerk

No assurance is provided.

Brown County 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	3,793,477	16.528	90,467
Debt Service	0		0
Road & Bridge	1,632,497	7.113	38,932
Health	63,546	0.277	1,515
Historical Society	57,937	0.252	1,382
Direct Election	131,070	0.571	3,126
Extension Council	123,858	0.540	2,954
Conservation	28,871	0.126	689
Appraiser	241,246	1.051	5,753
Ambulance	587,809	2.561	14,018
Noxious Weed	42,808	0.187	1,021
Services for the Elderly	138,127	0.602	3,294
Employee Benefits	2,297,275	10.009	54,785
Mental Health	86,277	0.376	2,058
Development Services	33,489	0.146	799
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	9,258,287	40.339	220,793

2025 July 1 Valuation: 229,512,439

Valuation Factor: 229,512.439

Neighborhood Revitalization Subj to Rebate: 5,473,410

Neighborhood Revitalization factor: 5,473.410

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the County's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of September 18, 2025, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the County's resides in, to calculate the tax levy needed to support the County's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the County's control that would affect the above assumptions. The County has to the best of their ability, evaluated the future estimated effects of COVID-19 on the County's receipts and expenditures.

BUDGET APPROVAL

September 18, 2025

Nicole Lee
Brown County
601 Oregon Street
Hiawatha, KS 66434

Re: Brown County

Dear Nicole:

We have provided a draft copy of the budget of the Brown County for your review.

This budget is the responsibility of management and it is important that management review and approve them. After your review, please sign below and email this letter to our office.

We are pleased to be providing the budget services to the County and hope that you are satisfied with our services. If we can assist you further, please do not hesitate to call.

Sincerely yours,

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

of Loyd Group, LLC

Enclosure

To Loyd Group, LLC:

X We approve the above document.

_____We do not approve the above documents and request further consultations.

_____
Brown County

First published in the Horton Headlight July 24, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Brown County

will meet on August 25, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
eral	4,768,187	10.961	4,612,327	11.370	5,663,011	3,852,438	16.785
t Service							
d & Bridge	4,063,781	9.930	3,761,590	9.237	4,000,000	2,516,605	10.965
lth	64,960	0.273	65,000	0.273	67,303	63,546	0.277
orical Society	59,967	0.256	60,000	0.249	61,401	57,937	0.252
ct Election	154,591	0.643	144,108	0.563	153,851	131,070	0.571
ension Council	124,935	0.535	128,000	0.532	128,000	123,858	0.540
servation	31,483	0.134	34,000	0.142	30,864	28,871	0.126
praiser	288,534	1.175	289,610	1.184	299,610	276,495	1.205
hulance	609,838	2.668	610,000	2.524	603,548	587,809	2.561
xious Weed	127,879	0.607	121,150	0.435	110,000	42,808	0.187
ices for the Elderly	176,909	0.607	146,165	0.646	173,305	148,379	0.646
ployee Benefits	1,866,112	6.890	2,096,625	8.009	2,329,994	2,297,275	10.009
ntal Health	89,271	0.379	89,315	0.370	91,421	86,277	0.376
velopment Services	27,035	0.115	27,052	0.112	34,142	33,489	0.146
ks and Recreation	9,500		7,746		9,340		
ohol Program			10,000		35,921		
id Waste Disposal	1,236,767		1,244,347		1,678,999		
Fund	61,075		100,000		113,912		
hnology	19,737		40,000		47,128		
ital Improvement	1,106,510				2,471,737		
-Budgeted Funds-A	521,110						
-Budgeted Funds-B	816,044						
-Budgeted Funds-C	10,994						
als	16,235,219	35.173	13,587,035	35.646	18,103,487	10,246,857	44.646
						Revenue Neutral Rate**	36.174
s: Transfers	800,000		0		0		
Expenditure	15,435,219		13,587,035		18,103,487		
al Tax Levied	8,048,659		8,302,398		xxxxxxxxxxxxxxxxx		
essed Valuation	228,475,132		232,912,603		229,512,439		

standing Indebtedness,			
nuary 1,	2023	2024	2025
Bonds	0	0	0
enue Bonds	0	0	0
er	0	0	0
se Pur. Princ.	323,059	164,651	18,544
otal	323,059	164,651	18,544

*ax rates are expressed in mills

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

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: publisher of *The Horton Headlight* a weekly newspaper pri State of Kansas, and published in and of general circulatior County, Kansas, with a general paid circulation on a year Brown County, Kansas, and that said newspaper is not a gious or fraternal publication.

Said newspaper is weekly published at least weekly 50 tir has been so published continuously and uninterruptedly in s and state for a period of more than five years prior to the fir tion of said notice; and has been admitted at the post office Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was pi the regular and entire issue of said newspaper for 1 c weeks, the first publication thereof being made as aforesai 24 day of July, 202 subsequent publications being made on the following date

_____, 20___

_____, 20___

_____, 20___

Publisher

Subscribed and sworn to before me this 24th day of July, 2025.

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

Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____

The Brown County Commission has approved the preliminary 2026 Budget for publication. This proposed budget is an estimate prepared to meet the RNR deadline. The Commissioners intend to continue reviewing the budget for potential cuts before final adoption. 1

State of Kansas
County

Brown County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Brown County
will meet on August 25, 2025 at 9:00AM 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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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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General	4,768,187	10.961	4,612,327	11.370	5,663,011	3,852,438	16.785
Debt Service							
Road & Bridge	4,063,781	9.930	3,761,590	9.237	4,000,000	2,516,605	10.965
Health	64,960	0.273	65,000	0.273	67,303	63,546	0.277
Historical Society	59,967	0.256	60,000	0.249	61,401	57,937	0.252
Direct Election	154,591	0.643	144,108	0.563	153,851	131,070	0.571
Extension Council	124,935	0.535	128,000	0.532	128,000	123,858	0.540
Conservation	31,483	0.134	34,000	0.142	30,864	28,871	0.126
Appraiser	288,534	1.175	289,610	1.184	299,610	276,495	1.205
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Services for the Elderly	176,909	0.607	146,165	0.646	173,305	148,379	0.646
Employee Benefits	1,866,112	6.890	2,096,625	8.009	2,329,994	2,297,275	10.009
Mental Health	89,271	0.379	89,315	0.370	91,421	86,277	0.376
Development Services	27,035	0.115	27,052	0.112	34,142	33,489	0.146
Parks and Recreation	9,500		7,746		9,340		
Alcohol Program			10,000		35,921		
Solid Waste Disposal	1,236,767		1,244,347		1,678,999		
911 Fund	61,075		100,000		113,912		
Technology	19,737		40,000		47,128		
Capital Improvement	1,106,510				2,471,737		
Non-Budgeted Funds-A	521,110						
Non-Budgeted Funds-B	816,044						
Non-Budgeted Funds-C	10,994						
Totals	16,235,219	35.173	13,587,035	35.646	18,103,487	10,246,857	44.646
						Revenue Neutral Rate **	*36.174*
Less: Transfers	800,000		0		0		
Net Expenditure	15,435,219		13,587,035		18,103,487		
Total Tax Levied	8,048,659		8,302,398		xxxxxxxxxxxxxxxxx		
Assessed Valuation	228,475,132		232,912,603		229,512,439		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	323,059	164,651	18,544
Total	323,059	164,651	18,544

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

Nicole Lee
County Clerk

No assurance is provided.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF BROWN COUNTY HERE BY NOTIFIES THE PRATT COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_x_ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: 44.646.

Our proposed ad valorem tax (dollar amount) is $10,246,857.

The date of our hearing is: August 25, 2025.

The time of our hearing is: 9:00AM.

The location of our hearing is: Brown County Courthouse.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 14, 2025.

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

chairman

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. 2025-17

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 36.174 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 25, 2025, 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 36.174 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 25th day of August 2025.

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 25, 2025			
Resolution No. 2025-17			
Governing Body Member	**Yes**	**No**	**No Vote**
Lucas W. Heinen, Chairman	X		
Richard L. Lehmkuhl, Member	X		
William Pollock, Member		X	
TOTAL	2	1	

ATTEST:

Nicole M Lee

NICOLE M. LEE, COUNTY CLERK

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

APPROVED BY:

LUCAS W. HEINEN, CHAIRMAN

RICHARD L. LEHMKUHL, MEMBER

William Pollock

WILLIAM POLLOCK, MEMBER