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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	4,714,391	2,648,202	11.370
Debt Service	10-113				
Road & Bridge	68-5,101	7	3,761,590	2,151,455	9.237
Health		8	65,000	63,546	.273
Historical Society		8	60,000	57,937	.249
Direct Election		9	144,108	131,070	.563
Extension Council		9	128,000	123,797	.533
Conservation		10	34,000	33,016	.142
Appraiser		10	289,610	275,873	1.184
Ambulance		11	610,000	587,809	2.524
Noxious Weed		11	121,150	101,257	.435
Services for the Elderly		12	146,165	150,538	.646
Employee Benefits		12	2,096,625	1,865,482	8.009
Mental Health		13	89,315	86,277	.370
Development Services		13	27,052	26,139	.112
Parks and Recreation		14	8,000		
Alcohol Program		14	29,000		
Solid Waste Disposal		15	1,244,347		
911 Fund		15	100,000		
Technology		16	40,000		
		16			
Totals		xxxxxx	13,708,353	8,302,397	35.640
Budget Hearing Notice					
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
232,912,602
Nov 1, 2024 Total Assessed

Revenue Neutral Rate	34.553
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Gordon CPA LLC
Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049
Email:
[redacted]

William Pollock

Governing Body

Attest: Sept 3 2024
Nicole M Lee
County Clerk

CPA Summary

Resolution No. 2024-10

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

WHEREAS, the Revenue Neutral Rate for the County of BROWN was calculated as 34.553 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 September 3, 2024, 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 34.553 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 3rd day of September 2024.

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 September 3, 2024			
Resolution No. 2024-10			
Governing Body Member	**Yes**	**No**	**No Vote**
Richard L. Lehmkuhl , Chairman	X		
Lamar Shoemaker, Member	X		
William Pollock, Member	X		
TOTAL	3	0	0

ATTEST:

Nicole M. Lee

NICOLE M. LEE, COUNTY CLERK

APPROVED BY:

RICHARD LEHMKUHL, CHAIRMAN

LAMAR SHOEMAKER, MEMBER

William Pollock

WILLIAM POLLOCK, MEMBER

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,508,039	114,835	2,998	12,995	13,182	853
Debt Service						
Road & Bridge	2,272,244	104,036	2,716	11,773	11,943	771
Health	62,428	2,858	75	323	328	21
Historical Society	58,651	2,685	70	304	308	20
Direct Election	147,208	6,740	176	763	774	50
Extension Council	122,356	5,602	146	634	643	42
Conservation	30,716	1,406	37	159	161	10
Appraiser	268,956	12,314	321	1,394	1,414	91
Ambulance	610,499	27,952	730	3,163	3,209	207
Noxious Weed	138,872	6,358	166	720	730	47
Services for the Elderly	138,907	6,360	166	720	730	47
Employee Benefits	1,576,709	72,191	1,885	8,169	8,287	535
Mental Health	86,789	3,974	104	450	456	29
Development Services	26,284	1,203	31	136	138	9
TOTAL	8,048,659	368,514	9,621	41,703	42,303	2,732

County Treas Motor Vehicle Estimate 368,514

County Treas Recreational Vehicle Estimate 9,621

County Treas 16/20M Vehicle Estimate 41,703

County Treas Commercial Vehicle Tax Estimate 42,303

County Treas Watercraft Tax Estimate 2,732

Motor Vehicle Factor 0.04579

Recreational Vehicle Factor 0.00120

16/20M Vehicle Factor 0.00518

Commercial Vehicle Factor 0.00526

Watercraft Factor 0.00034

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
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Brown County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
RB3 Backhoe	6/29/2021	36	0.95	52,995	17,833	18,007	0
RB1 2022 Peterbilt	5/17/2022		2.95	163,295	110,456	57,723	57,723
SW Backhoe	#########		3.99	72,786	36,362	19,294	19,294
				Totals	**164,651**	**95,024**	**77,017**

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

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 Jan 1	106,558	220,753	244,965
Receipts:			
Ad Valorem Tax	2,543,039	2,508,039	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,102		
Motor Vehicle Tax	87,713	323,608	114,835
Recreational Vehicle Tax	2,327	9,648	2,998
16/20M Vehicle Tax		40,561	12,995
Commercial Vehicle Tax	11,565	40,311	13,182
Watercraft Tax		2,025	853
Gross Earnings (Intangible) Tax			0
Intergovernmental	1,194,544	1,175,000	1,175,000
Fines and Fees	80,242	100,000	80,000
Reimbursement	269,689	240,000	240,000
Transfers in	13,217		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	232,058	225,000	225,000
Neighborhood Revitalization Rebate	-17,605	-41,505	-65,603
Miscellaneous	104,247	50,000	50,000
Does miscellaneous exceed 10% of Total			
Total Receipts	**4,522,138**	**4,672,687**	**1,849,260**
Resources Available:	**4,628,696**	**4,893,440**	**2,094,225**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,628,696	4,893,440	2,094,225
Expenditures:			
County Commissioners	592,174	785,670	650,080
County Clerk	151,020	168,696	177,218
County Treasurer	241,687	269,880	245,856
County Attorney/Counselor	185,879	181,240	187,000
Register of Deeds	101,990	104,530	108,672
Sheriff-Office	1,008,270	1,039,796	1,091,955
Sheriff-Dispatch	527,377	582,395	613,264
Sheriff-Jail	702,677	731,548	781,842
Janitor	247,911	258,050	241,330
Emergency Preparedness	50,062	77,468	79,414
Rescue Squad	16,485	15,000	15,000
22nd Judicial District Court	165,088	163,100	180,950
4-County District Court	37,886	11,462	12,690
Computer	221,406	249,140	268,620
Fair Premiums	10,500	10,500	10,500
Industrial Development	50,000	0	50,000
Transfers Out	2,310	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
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	0	0	0
Subtotal	4,312,722	4,648,475	4,714,391
Cash Reserve (2025 column)			
Miscellaneous	95,221		
Does miscellaneous exceed 10% of Total			
Total Expenditures	**4,407,943**	**4,648,475**	**4,714,391**
Unencumbered Cash Balance Dec 31	220,753	244,965	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amou	4,444,297	4,648,475	4,714,391
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,714,391
		Tax Required	2,620,166
	Delinquent Comp Rate:	1.1%	28,036
		Amount of 2024 Ad Valorem Tax	2,648,202

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,292,228	920,947	109,679
Receipts:			
Ad Valorem Tax	2,138,157	2,272,244	xxxxxxxxxxxxxxxx
Delinquent Tax	1,064		
Motor Vehicle Tax	88,279	98,448	104,036
Recreational Vehicle Tax	2,342	2,935	2,716
16/20M Vehicle Tax		12,575	11,773
Commercial Vehicle Tax	11,640	12,263	11,943
Watercraft Tax		615	771
Special City & County Highway	540,095	550,619	615,292
Reimbursement	277,715		
Reimbrsement from ARPA funds	703,035		
Transfer in from Capital Improvement	250,000	250,000	800,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-27,124	-40,967	-53,298
Miscellaneous		30,000	30,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,985,203**	**3,188,732**	**1,523,233**
Resources Available:	**5,277,431**	**4,109,679**	**1,632,912**

Brown County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,277,431	4,109,679	1,632,912
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	475,704	488,560	505,000
Contractual Services	190,183	160,000	200,000
Capital Outlay	1,188,520	1,540,582	1,100,000
Commodities	2,502,077	1,810,858	1,956,590
Transfers Out			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,356,484**	**4,000,000**	**3,761,590**
Unencumbered Cash Balance Dec 31	920,947	109,679	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,000,000	4,000,000	3,761,590
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,761,590
		Tax Required	2,128,678
	Delinquent Comp Rate:	1.1%	22,777
		Amount of 2024 Ad Valorem Tax	2,151,455

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	-41	96
Receipts:			
Ad Valorem Tax	64,922	62,428	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,893	2,858
Recreational Vehicle Tax		86	75
16/20 M Vehicle Tax		365	323
Commercial Vehicle Tax		360	328
Watercraft Tax		18	21
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,013	-1,574
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**64,922**	**65,137**	**2,031**
Resources Available:	**64,922**	**65,096**	**2,127**
Expenditures:			
Appropriation	64,963	65,000	65,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**64,963**	**65,000**	**65,000**
Unencumbered Cash Balance Dec 31	-41	96	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	65,000	65,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
See Tab B		Tax Required	62,873
	Delinquent Comp Rate:	1.1%	673
		Amount of 2024 Ad Valorem Tax	63,546

Adopted Budget **Historical Society**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	927	-33	724
Receipts:			
Ad Valorem Tax	53,080	58,651	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,355	2,685
Recreational Vehicle Tax		70	70
16/20 M Vehicle Tax		324	304
Commercial Vehicle Tax		293	308
Watercraft Tax		15	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-951	-1,435
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**53,080**	**60,757**	**1,952**
Resources Available:	**54,007**	**60,724**	**2,676**
Expenditures:			
Appropriation	54,040	60,000	60,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**54,040**	**60,000**	**60,000**
Unencumbered Cash Balance Dec 31	-33	724	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	55,000	60,000	60,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,000
See Tab B		Tax Required	57,324
	Delinquent Comp Rate:	1.1%	613
		Amount of 2024 Ad Valorem Tax	57,937

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	39,649	7,628	9,170
Receipts:			
Ad Valorem Tax	81,000	147,208	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,501	6,740
Recreational Vehicle Tax		104	176
16/20 M Vehicle Tax		665	763
Commercial Vehicle Tax		436	774
Watercraft Tax		22	50
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,524	-3,247
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**81,000**	**149,412**	**5,256**
Resources Available:	**120,649**	**157,040**	**14,426**
Expenditures:			
Personal Services	50,452	53,960	55,000
Contractual Services	37,179	65,000	65,000
Commodities	5,390	25,000	20,000
Capital Outlay		3,910	4,108
Transfers Out	20,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**113,021**	**147,870**	**144,108**
Unencumbered Cash Balance Dec 31	7,628	9,170	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	121,090	147,870	144,108
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	144,108
		Tax Required	129,682
	Delinquent Comp Rate:	1.1%	1,388
		Amount of 2024 Ad Valorem Tax	131,070

Adopted Budget

Extension Council	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64	-65	1,514
Receipts:			
Ad Valorem Tax	108,266	122,356	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,831	5,602
Recreational Vehicle Tax		144	146
16/20 M Vehicle Tax		601	634
Commercial Vehicle Tax		602	643
Watercraft Tax		30	42
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,985	-3,067
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**108,266**	**126,579**	**4,000**
Resources Available:	**108,330**	**126,514**	**5,514**
Expenditures:			
Appropriation	108,395	125,000	128,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**108,395**	**125,000**	**128,000**
Unencumbered Cash Balance Dec 31	-65	1,514	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	110,000	125,000	128,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,000
See Tab B		Tax Required	122,486
	Delinquent Comp Rate:	1.1%	1,311
		Amount of 2024 Ad Valorem Tax	123,797

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	900	-17	379
Receipts:			
Ad Valorem Tax	29,195	30,716	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,299	1,406
Recreational Vehicle Tax		39	37
16/20 M Vehicle Tax		170	159
Commercial Vehicle Tax		162	161
Watercraft Tax		8	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-498	-818
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**29,195**	**31,896**	**955**
Resources Available:	**30,095**	**31,879**	**1,334**
Expenditures:			
Appropriation	30,112	31,500	34,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**30,112**	**31,500**	**34,000**
Unencumbered Cash Balance Dec 31	-17	379	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	30,500	31,500	34,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,000
See Tab B		Tax Required	32,666
	Delinquent Comp Rate:	1.1%	350
		Amount of 2024 Ad Valorem Tax	33,016

Adopted Budget **Appraiser**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	47,228	21,689	7,958
Receipts:			
Ad Valorem Tax	227,692	268,956	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		10,088	12,314
Recreational Vehicle Tax		301	321
16/20 M Vehicle Tax		1,417	1,394
Commercial Vehicle Tax		1,257	1,414
Watercraft Tax		63	91
Reimbursements	4,608		
Transfers In	2,310		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,363	-6,834
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**234,610**	**277,719**	**8,700**
Resources Available:	**281,838**	**299,408**	**16,658**
Expenditures:			
Personal Expenses	226,476	221,450	235,000
Contractual Services	14,551	32,000	30,000
Commodities	6,866	18,000	15,000
Capital Outlay	12,256	20,000	9,610
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**260,149**	**291,450**	**289,610**
Unencumbered Cash Balance Dec 31	21,689	7,958	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	260,420	291,450	289,610
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	289,610
		Tax Required	272,952
	Delinquent Comp Rate:	1.1%	2,921
		Amount of 2024 Ad Valorem Tax	275,873

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	-162	7,715
Receipts:			
Ad Valorem Tax	300,077	610,499	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		13,387	27,952
Recreational Vehicle Tax		399	730
16/20 M Vehicle Tax		1,743	3,163
Commercial Vehicle Tax		1,668	3,209
Watercraft Tax		84	207
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-9,903	-14,562
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**300,077**	**617,877**	**20,699**
Resources Available:	**300,077**	**617,715**	**28,414**
Expenditures:			
Appropriations	300,239	610,000	610,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**300,239**	**610,000**	**610,000**
Unencumbered Cash Balance Dec 31	-162	7,715	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	305,000	610,000	610,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	610,000
See Tab B		Tax Required	581,586
	Delinquent Comp Rate:	1.1%	6,223
		Amount of 2024 Ad Valorem Tax	587,809

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,278	24,876	15,452
Receipts:			
Ad Valorem Tax	106,937	138,872	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,659	6,358
Recreational Vehicle Tax		139	166
16/20 M Vehicle Tax		830	720
Commercial Vehicle Tax		580	730
Watercraft Tax		29	47
Customer Charges	8,116		
Reimbursements	6,360		
Transfers Out			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,253	-2,508
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**121,413**	**142,856**	**5,513**
Resources Available:	**162,691**	**167,732**	**20,965**
Expenditures:			
Personal Services	52,845	68,960	70,000
Contractual Services	4,816	5,000	4,000
Commodities	20,154	53,320	20,000
Capital Outlay	60,000	25,000	27,150
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**137,815**	**152,280**	**121,150**
Unencumbered Cash Balance Dec 31	24,876	15,452	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	154,620	152,280	121,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,150
		Tax Required	100,185
	Delinquent Comp Rate:	1.1%	1,072
		Amount of 2024 Ad Valorem Tax	101,257

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Services for the Elderly**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	63,296	12,100	-7,073
Receipts:			
Ad Valorem Tax	97,666	138,907	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,242	6,360
Recreational Vehicle Tax		126	166
16/20 M Vehicle Tax		758	720
Commercial Vehicle Tax		528	730
Watercraft Tax		27	47
Charges to Customers	20,855		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,253	-3,729
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**118,521**	**142,335**	**4,294**
Resources Available:	**181,817**	**154,435**	**-2,779**
Expenditures:			
Personal Services	83,745	76,880	76,880
Contractual Services	21,101	39,628	30,000
Commodities	57,885	35,000	30,000
Capital Outlay		10,000	9,285
Transfers Out	6,986		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**169,717**	**161,508**	**146,165**
Unencumbered Cash Balance Dec 31	12,100	-7,073	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	156,020	161,508	146,165
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	146,165
See Tab D		Tax Required	148,944
	Delinquent Comp Rate:	1.1%	1,594
		Amount of 2024 Ad Valorem Tax	150,538

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	517,200	336,707	206,038
Receipts:			
Ad Valorem Tax	1,241,169	1,576,709	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		54,755	72,191
Recreational Vehicle Tax		1,632	1,885
16/20 M Vehicle Tax		7,947	8,169
Commercial Vehicle Tax		6,821	8,287
Watercraft Tax		343	535
Benefit Contributions	74,592		
Reimbursements	518		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-25,576	-46,213
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,316,279**	**1,622,631**	**44,854**
Resources Available:	**1,833,479**	**1,959,338**	**250,892**
Expenditures:			
Social Security	265,950	400,000	400,000
Retirement	374,208	415,000	450,000
Workman's Comp	31,670	75,000	90,000
Unemployment		45,000	45,000
Health Insurance	824,296	818,300	1,111,625
Transfer Out	648		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,496,772**	**1,753,300**	**2,096,625**
Unencumbered Cash Balance Dec 31	336,707	206,038	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	1,650,000	1,753,300	2,096,625
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,096,625
		Tax Required	1,845,733
	Delinquent Comp Rate:	1.1%	19,749
		Amount of 2024 Ad Valorem Tax	1,865,482

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	-44	1,075
Receipts:			
Ad Valorem Tax	87,722	86,789	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,907	3,974
Recreational Vehicle Tax		116	104
16/20 M Vehicle Tax		519	450
Commercial Vehicle Tax		487	456
Watercraft Tax		24	29
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,408	-2,137
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**87,722**	**90,434**	**2,876**
Resources Available:	**87,722**	**90,390**	**3,951**
Expenditures:			
Appropriation	87,766	89,315	89,315
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**87,766**	**89,315**	**89,315**
Unencumbered Cash Balance Dec 31	-44	1,075	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	89,315	89,315	89,315
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,315
See Tab B		Tax Required	85,364
	Delinquent Comp Rate:	1.1%	913
		Amount of 2024 Ad Valorem Tax	86,277

Adopted Budget **Development Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	57	-17	321
Receipts:			
Ad Valorem Tax	26,710	26,284	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,187	1,203
Recreational Vehicle Tax		35	31
16/20 M Vehicle Tax		155	136
Commercial Vehicle Tax		148	138
Watercraft Tax		7	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-426	-648
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**26,710**	**27,390**	**869**
Resources Available:	**26,767**	**27,373**	**1,190**
Expenditures:			
Appropriation	26,784	27,052	27,052
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**26,784**	**27,052**	**27,052**
Unencumbered Cash Balance Dec 31	-17	321	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Am	27,052	27,052	27,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,052
See Tab B		Tax Required	25,862
	Delinquent Comp Rate:	1.1%	277
		Amount of 2024 Ad Valorem Tax	26,139

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15	2,239	9,739
Receipts:			
Taxes	7,672	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,672**	**7,500**	**7,500**
Resources Available:	**7,687**	**9,739**	**17,239**
Expenditures:			
Appropriation	5,448		8,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,448**	**0**	**8,000**
Unencumbered Cash Balance Dec 31	2,239	9,739	9,239
2023/2024/2025 Budget Authority Amount:	7,200	8,000	8,000

Adopted Budget

Alcohol Program	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,676	4,495	9,819
Receipts:			
Taxes	16,950	5,324	19,181
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,950**	**5,324**	**19,181**
Resources Available:	**35,626**	**9,819**	**29,000**
Expenditures:			
Appropriation	21,335		29,000
Transfer Out	9,796		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**31,131**	**0**	**29,000**
Unencumbered Cash Balance Dec 31	4,495	9,819	0
2023/2024/2025 Budget Authority Amount:	34,000	29,000	29,000

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Disposal**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	254,133	139,865	0
Receipts:			
Landfill Fees	945,648	875,000	1,179,347
Reimbursements		50,000	50,000
Interest on Idle Funds			
Miscellaneous	7,185	15,000	15,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**952,833**	**940,000**	**1,244,347**
Resources Available:	**1,206,966**	**1,079,865**	**1,244,347**
Expenditures:			
Personal Services	154,793	181,860	200,000
Contractual Services	846,468	781,530	900,000
Commodities	46,467	60,000	60,000
Capital Outlay	19,294	56,475	84,347
Transfers Out	79		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,067,101**	**1,079,865**	**1,244,347**
Unencumbered Cash Balance Dec 31	139,865	0	0
2023/2024/2025 Budget Authority Amount:	1,207,380	1,123,390	1,244,347

Adopted Budget

911 Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	59,209	72,894	39,894
Receipts:			
Taxes	65,021	67,000	67,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,021**	**67,000**	**67,000**
Resources Available:	**124,230**	**139,894**	**106,894**
Expenditures:			
Contractual Services	51,336	100,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**51,336**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	72,894	39,894	6,894
2023/2024/2025 Budget Authority Amount:	81,048	100,000	100,000

CPA Summary

Brown County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Technology**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	55,285	59,926	44,926
Receipts:			
Intergovernmental	13,280	25,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,280**	**25,000**	**15,000**
Resources Available:	**68,565**	**84,926**	**59,926**
Expenditures:			
Contractual Services	8,639	40,000	40,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,639**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	59,926	44,926	19,926
2023/2024/2025 Budget Authority Amount:	40,000	40,000	40,000

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
County

Brown County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Brown County

will meet on September 3, 2024 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 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 for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,407,943	11.634	4,648,475	10.961	4,714,391	2,648,202	11.369
Debt Service							
Road & Bridge	4,356,484	9.701	4,000,000	9.930	3,761,590	2,151,455	9.236
Health	64,963	0.285	65,000	0.273	65,000	63,546	0.273
Historical Society	54,040	0.232	60,000	0.256	60,000	57,937	0.249
Direct Election	113,021	0.345	147,870	0.643	144,108	131,070	0.563
Extension Council	108,395	0.477	125,000	0.535	128,000	123,797	0.531
Conservation	30,112	0.128	31,500	0.134	34,000	33,016	0.142
Appraiser	260,149	0.994	291,450	1.175	289,610	275,873	1.184
Ambulance	300,239	1.319	610,000	2.668	610,000	587,809	2.524
Noxious Weed	137,815	0.459	152,280	0.607	121,150	101,257	0.435
Services for the Elderly	169,717	0.418	161,508	0.607	146,165	150,538	0.646
Employee Benefits	1,496,772	5.396	1,753,300	6.890	2,096,625	1,865,482	8.009
Mental Health	87,766	0.385	89,315	0.379	89,315	86,277	0.370
Development Services	26,784	0.117	27,052	0.115	27,052	26,139	0.112
Parks and Recreation	5,448				8,000		
Alcohol Program	31,131				29,000		
Solid Waste Disposal	1,067,101		1,079,865		1,244,347		
911 Fund	51,336		100,000		100,000		
Technology	8,639		40,000		40,000		
Totals	12,777,855	31.890	13,382,615	35.173	13,708,353	8,302,397	35.643
						*Revenue Neutral Rate ** *	*34.553*
Less: Transfers	0		0		0		
Net Expenditure	12,777,855		13,382,615		13,708,353		
Total Tax Levied	7,012,475		8,048,659		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	219,930,460		228,475,132		232,930,009		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	126,191	323,059	164,651
Total	126,191	323,059	164,651

*Tax rates are expressed in mills

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

Nikki Lee
County Clerk

Brown County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	2,581,897	11.084	65,603
Debt Service			0
Road & Bridge	2,097,587	9.005	53,298
Health	61,955	0.266	1,574
Historical Society	56,487	0.243	1,435
Direct Election	127,788	0.549	3,247
Extension Council	120,697	0.518	3,067
Conservation	32,189	0.138	818
Appraiser	268,965	1.155	6,834
Ambulance	573,091	2.460	14,562
Noxious Weed	98,722	0.424	2,508
Services for the Elderly	146,769	0.630	3,729
Employee Benefits	1,818,775	7.808	46,213
Mental Health	84,118	0.361	2,137
Development Services	25,484	0.109	648
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	8,094,524	34.751	205,673

2024 July 1 Valuation: 232,930,009

Valuation Factor: 232,930.009

Neighborhood Revitalization Subj to Rebate: 5,918,522

Neighborhood Revitalization factor: 5,918.522

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Brown County 2025 State of Kansas County

Published in the Hiawatha World Fri. 8/23/24

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Brown County

will meet on September 3, 2024 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 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,407,943	11.634	4,648,475	10.961	5,008,791	2,953,394	12.679
Debt Service							
Road & Bridge	4,356,484	9.701	4,000,000	9.930	4,161,590	3,395,442	14.577
Health	64,963	0.285	65,000	0.273	65,000	63,546	0.273
Historical Society	54,040	0.232	60,000	0.256	60,000	57,937	0.249
Direct Election	113,021	0.345	147,870	0.643	154,108	141,436	0.607
Extension Council	108,395	0.477	125,000	0.535	135,000	131,053	0.563
Conservation	30,112	0.128	31,500	0.134	38,500	37,680	0.162
Appraiser	260,149	0.994	291,450	1.175	294,610	281,056	1.207
Ambulance	300,239	1.319	610,000	2.668	610,000	587,809	2.524
Noxious Weed	137,815	0.459	152,280	0.607	151,150	132,357	0.568
Services for the Elderly	169,717	0.418	161,508	0.607	161,165	166,087	0.713
Employee Benefits	1,496,772	5.396	1,753,300	6.890	2,096,625	1,865,482	8.009
Mental Health	87,766	0.385	89,315	0.379	89,315	86,277	0.370
Development Services	26,784	0.117	27,052	0.115	27,052	26,139	0.112
Parks and Recreation	5,448				8,000		
Alcohol Program	31,131				29,000		
Solid Waste Disposal	1,067,101		1,079,865		1,244,347		
911 Fund	51,336		100,000		100,000		
Technology	8,639		40,000		40,000		
Totals	12,777,855	31.890	13,382,615	35.173	14,474,253	9,925,694	42.613
						*Revenue Neutral Rate ** *	34.553
Less: Transfers	0		0		0		
Net Expenditure	12,777,855		13,382,615		14,474,253		
Total Tax Levied	7,012,475		8,048,659		xxxxxxxxx		
Assessed Valuation	219,930,460		228,475,132		232,930,009		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	126,191	323,059	164,651
Total	126,191	323,059	164,651

*Tax rates are expressed in mills

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

AFFIDAVIT OF PUBLICATION

HIAWATHA WORLD
PO BOX 1283
HUTCHINSON, KS 67504-1283

STATE OF KANSAS } SS
COUNTY OF BROWN }

Account Number: 119647
Ad Number: 2600680
Description: RNR-Budget Hearing
Ad Cost: $165.75

Sandra Ridings, being first duly sworn, says:

That she is the Agent of the the Hiawatha World, a weekly newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in said newspaper on the following dates:

August 23, 2024

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

For Sandra Ridings
Agent

Subscribed to and sworn to me this 3rd day of December 2024.

Notary Public
Clay County Missouri
ID#: 21823222
My commission expires: 6-16-2025

RHONDA SUE LINDBERGH
Notary Public, Notary Seal
State of Missouri
Clay County
Commission # 21823222
My Commission Expires 06-16-2025

DAWN BOYLES
BROWN COUNTY CLERK
601 OREGON ST STE 202
HIAWATHA, KS 66434-
clerk@brcoks.org

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF BROWN COUNTY **, HEREBY NOTIFIES THE** BROWN **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 43.503. The date of our hearing is Sept. 3 at 9:00 (AM)/PM and will be held at 601 Oregon St. 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, 2024.

WITNESS my hand and official seal on July 15, 2024.

(Seal)

Clerk or Officer of Governing Body

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