State of Kansas
County

CERTIFICATE

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,255,733	2,073,181	
Debt Service	10-113	7			
Road & Bridge	68-5,101	8	3,800,000	2,086,483	
Health		9	65,000	60,854	
Historical Society		9	55,000	53,809	
Direct Election		10	118,300	110,526	
Extension Council		10	105,000	99,977	
Conservation		11	28,500	28,301	
Appraiser		11	255,480	235,591	
Ambulance		12	300,000	289,874	
Noxious Weed		12	174,840	138,018	
Services for the Elderly		13	141,020	126,161	
Employee Benefits		13	1,650,000	1,321,805	
Mental Health		14	89,315	86,227	
Developmental Services		14	27,052	25,714	
Parks and Recreation		15	8,000		
Alcohol Program		15	29,000		
Solid Waste Disposal		16	825,000		
911 Fund		16	100,000		
Tech Fund		17	40,000		
		17			
Totals		xxxxx	12,067,240	6,736,520	
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County Clerk's Use Only

Nov 1, 2021 Total Assessed Valuation

Assisted by:
Gordon CPA LLC

Address:
2500 W 31st St. Ste. G-1B
Lawrence, KS 66044

Email:
tgordon@cpagordon.com

Attest: August 31 2021
Dawn M. Coffelt
County Clerk

William Pollock
Governing Body

CPA Summary

SEAL OF COUNTY CLERK'S BROWN COUNTY KANSAS

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,447,397	68,747	1,745	8,127	7,433	442
Debt Service						
Road & Bridge	2,382,735	113,175	2,872	13,379	12,237	727
Health	62,186	2,954	75	349	319	19
Historical Society	49,284	2,341	59	277	253	15
Direct Election	92,534	4,395	112	520	475	28
Extension Council	97,366	4,625	117	547	500	30
Conservation	26,602	1,264	32	149	137	8
Appraiser	211,557	10,048	255	1,188	1,086	65
Ambulance	245,087	11,641	295	1,376	1,259	75
Noxious Weed	96,408	4,579	116	541	495	29
Services for the Elderly	114,097	5,419	138	641	586	35
Employee Benefits	1,485,732	70,569	1,791	8,342	7,630	454
Mental Health	67,026	3,184	81	376	344	20
Developmental Services	25,828	1,227	31	145	133	8
TOTAL	6,403,839	304,168	7,719	35,957	32,887	1,955

County Treas Motor Vehicle Estimate 304,168

County Treas Recreational Vehicle Estimate 7,719

County Treas 16/20M Vehicle Estimate 35,957

County Treas Commercial Vehicle Tax Estimate 32,887

County Treas Watercraft Tax Estimate 1,955

Motor Vehicle Factor 0.04750

Recreational Vehicle Factor 0.00121

16/20M Vehicle Factor 0.00561

Commercial Vehicle Factor 0.00514

Watercraft Factor 0.00031

Brown County

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Capital Improvement	90,500			KSA 19-120
Direct Election	Capital Improvement	25,000			KSA 19-120
Appraisers	Capital Improvement	40,000			KSA 19-120
Noxious Weed	Capital Improvement	20,000			KSA 19-120
Services for the Elderly	Capital Improvement	10,000			KSA 19-120
Road & Bridge	Special Machinery	125,000			KSA 68-141g
Bond & Interest	General		51,703		KSA 10-117a
Capital Improvement	General		258,300		Resolution
	Total	310,500	310,003	0	
	Adjustments*		258,300		
	Adjusted Totals	310,500	51,703	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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**

State of Kansas
County

Brown County

2022

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 1,2021	Payments Due 2021	Payments Due 2022
2019 Backhoe	4/1/2019	36	4.00	69,043	22,961	23,893	
911 Call Center Equipment	1/22/2018	48	3.42	331,268	205,371	73,196	73,196
				Totals	**228,332**	**97,089**	**73,196**

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

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,010,235	705,395	467,322
Receipts:			
Ad Valorem Tax	1,565,133	1,447,397	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	951		
Motor Vehicle Tax	74,761	77,124	68,747
Recreational Vehicle Tax	1,943	1,680	1,745
16/20M Vehicle Tax		8,934	8,127
Commercial Vehicle Tax	7,910	7,710	7,433
Watercraft Tax		468	442
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Vehicle Rental Excise Tax	2		
Intergovernmental	929,931	995,000	1,020,000
Fines and Fees	99,396	115,000	100,000
Reimbursements	472,476	265,000	265,000
Transfer in from Bond & Interest		51,703	
Transfer from Capital Improvement		258,300	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	127,830	200,000	150,000
Neighborhood Revitalization Rebate	-6,726	-21,431	-23,707
Miscellaneous	136,345	200,000	140,000
Does miscellaneous exceed 10% of Total			
Total Receipts	**3,409,952**	**3,606,885**	**1,737,787**
Resources Available:	**4,420,187**	**4,312,280**	**2,205,109**

Brown County 2022

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	4,420,187	4,312,280	2,205,109
Expenditures:			
County Commissioners	536,645	750,000	750,000
County Clerk	139,515	145,685	154,190
County Treasurer	184,147	227,000	273,210
County Attorney	149,651	150,000	186,000
Register of Deeds	85,137	92,740	99,580
Sheriff	762,720	765,963	898,784
Janitor	251,048	270,020	255,390
Emergency Preparedness	68,724	65,615	89,120
Computer	98,589	178,116	220,340
Sheriff Jail	573,385	572,440	633,228
Sheriff Dispatch	462,715	393,668	461,703
District Court	165,565	158,711	158,688
Industrial Development	0	0	50,000
Fair Premiums	0	0	10,500
Rescue Squad	0	0	15,000
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
Subtotal	3,477,841	3,769,958	4,255,733
Transfer out to Capital Improvement	90,500		
Cash Forward (2022 column)			
Miscellaneous	146,451	75,000	
Does miscellaneous exceed 10% of Total			
Total Expenditures	**3,714,792**	**3,844,958**	**4,255,733**
Unencumbered Cash Balance Dec 31	705,395	467,322	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amou	3,782,538	3,845,458	4,255,733
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,255,733
		Tax Required	2,050,624
	Delinquent Comp Rate:	1.1%	22,557
		Amount of 2021 Ad Valorem Tax	2,073,181

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	304,752	269,657	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**304,752**	**269,657**	**0**
Expenditures:			
Capital Outlay	35,095	217,954	
Transfer to General		51,703	
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**35,095**	**269,657**	**0**
Unencumbered Cash Balance Dec 31	269,657	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
SeeTab A **See Tab C**		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,435,012	1,680,845	1,092,689
Receipts:			
Ad Valorem Tax	2,234,879	2,382,735	xxxxxxxxxxxxxxxx
Delinquent Tax	1,391		
Motor Vehicle Tax	132,201	110,137	113,175
Recreational Vehicle Tax	3,436	2,400	2,872
16/20M Vehicle Tax		12,757	13,379
Commercial Vehicle Tax	13,987	11,009	12,237
Watercraft Tax		666	727
Intergovernmental	519,209	525,000	525,000
Vehicle Excise Tax	4		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-28,847	-32,860	-23,860
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,876,260**	**3,011,844**	**643,530**
Resources Available:	**4,311,272**	**4,692,689**	**1,736,219**

Brown County 2022

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	4,311,272	4,692,689	1,736,219
Expenditures from detail page:			
Personal Services	431,631	430,432	450,000
Contractual Services	122,512	2,417,500	130,000
Capital Outlay	211,121	585,068	222,000
Commodities	1,740,163	167,000	2,998,000
Subtotal	2,505,427	3,600,000	3,800,000
Transfer out to Special Machinery	125,000		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,630,427**	**3,600,000**	**3,800,000**
Unencumbered Cash Balance Dec 31	1,680,845	1,092,689	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	3,750,000	3,600,000	3,800,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,800,000
		Tax Required	2,063,781
	Delinquent Comp Rate:	1.1%	22,702
		Amount of 2021 Ad Valorem Tax	2,086,483

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,675	1,626	1,788
Receipts:			
Ad Valorem Tax	61,253	62,186	xxxxxxxxxxxxx
Delinquent Tax	38		
Motor Vehicle Tax	3,234	3,016	2,954
Recreational Vehicle Tax	84	66	75
16/20 M Vehicle Tax		349	349
Commercial Vehicle Tax	342	302	319
Watercraft Tax		18	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-775	-696
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**64,951**	**65,162**	**3,020**
Resources Available:	**66,626**	**66,788**	**4,808**
Expenditures:			
Appropriation	65,000	65,000	65,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**65,000**	**65,000**	**65,000**
Unencumbered Cash Balance Dec 31	1,626	1,788	xxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amo	65,000	65,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	60,192
	Delinquent Comp Rate:	1.1%	662
		Amount of 2021 Ad Valorem Tax	60,854

Adopted Budget **Historical Society**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,250	191	-554
Receipts:			
Ad Valorem Tax	50,267	49,284	xxxxxxxxxxxxx
Delinquent Tax	29		
Motor Vehicle Tax	2,690	2,481	2,341
Recreational Vehicle Tax	70	54	59
16/20 M Vehicle Tax		287	277
Commercial Vehicle Tax	285	248	253
Watercraft Tax		15	15
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-650	-614	-615
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**52,691**	**51,755**	**2,330**
Resources Available:	**53,941**	**51,946**	**1,776**
Expenditures:			
Appropriation	53,750	52,500	55,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**53,750**	**52,500**	**55,000**
Unencumbered Cash Balance Dec 31	191	-554	xxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amo	52,500	52,500	55,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	55,000
See Tab D		Tax Required	53,224
	Delinquent Comp Rate:	1.1%	585
		Amount of 2021 Ad Valorem Tax	53,809

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14,098	19,094	4,711
Receipts:			
Ad Valorem Tax	117,900	92,534	xxxxxxxxxxxxxxxx
Delinquent Tax	62		
Motor Vehicle Tax	5,995	5,836	4,395
Recreational Vehicle Tax	156	127	112
16/20 M Vehicle Tax		676	520
Commercial Vehicle Tax	634	583	475
Watercraft Tax		35	28
Reimbursements	10,244		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,528	-1,154	-1,264
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**133,463**	**98,637**	**4,266**
Resources Available:	**147,561**	**117,731**	**8,977**
Expenditures:			
Personal Services	40,743	37,060	42,000
Contractual Services	52,520	17,000	55,000
Commodities	10,204	50,000	10,500
Capital Outlay		8,960	10,800
Transfer Out to Capital Improvement	25,000		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**128,467**	**113,020**	**118,300**
Unencumbered Cash Balance Dec 31	19,094	4,711	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	122,000	113,020	118,300
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	118,300
		Tax Required	109,323
	Delinquent Comp Rate:	1.1%	1,203
		Amount of 2021 Ad Valorem Tax	110,526

Adopted Budget

Extension Council	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	317	1,249	1,435
Receipts:			
Ad Valorem Tax	98,397	97,366	xxxxxxxxxxxxxxxx
Delinquent Tax	60		
Motor Vehicle Tax	5,078	4,852	4,625
Recreational Vehicle Tax	132	106	117
16/20 M Vehicle Tax		562	547
Commercial Vehicle Tax	537	485	500
Watercraft Tax		29	30
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,272	-1,214	-1,143
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**102,932**	**102,186**	**4,676**
Resources Available:	**103,249**	**103,435**	**6,111**
Expenditures:			
Appropriation	102,000	102,000	105,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**102,000**	**102,000**	**105,000**
Unencumbered Cash Balance Dec 31	1,249	1,435	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	102,000	102,000	105,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,000
		Tax Required	98,889
	Delinquent Comp Rate:	1.1%	1,088
		Amount of 2021 Ad Valorem Tax	99,977

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	89	-1,061	-759
Receipts:			
Ad Valorem Tax	25,073	26,602	xxxxxxxxxxxxxxxxxx
Delinquent Tax	16		
Motor Vehicle Tax	1,401	1,232	1,264
Recreational Vehicle Tax	36	27	32
16/20 M Vehicle Tax		143	149
Commercial Vehicle Tax	148	123	137
Watercraft Tax		7	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-324	-332	-324
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**26,350**	**27,802**	**1,266**
Resources Available:	**26,439**	**26,741**	507
Expenditures:			
Appropriation	27,500	27,500	28,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**27,500**	**27,500**	**28,500**
Unencumbered Cash Balance Dec 31	-1,061	-759	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Am	27,500	27,500	28,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,500
See Tab B **See Tab D**		Tax Required	27,993
	Delinquent Comp Rate:	1.1%	308
		Amount of 2021 Ad Valorem Tax	28,301

Adopted Budget **Appraiser**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	27,417	26,186	12,504
Receipts:			
Ad Valorem Tax	209,312	211,557	xxxxxxxxxxxxxxxxxx
Delinquent Tax	126		
Motor Vehicle Tax	11,023	10,324	10,048
Recreational Vehicle Tax	286	225	255
16/20 M Vehicle Tax		1,196	1,188
Commercial Vehicle Tax	1,166	1,032	1,086
Watercraft Tax		62	65
Reimbursements	9,013		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,705	-2,638	-2,694
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**228,221**	**221,758**	**9,948**
Resources Available:	**255,638**	**247,944**	**22,452**
Expenditures:			
Personal Services	177,533	196,612	205,000
Contractual Services	5,694	7,000	7,000
Commodities	6,225	21,400	21,400
Capital Outlay	40,000	10,428	22,080
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**229,452**	**235,440**	**255,480**
Unencumbered Cash Balance Dec 31	26,186	12,504	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Am	230,000	235,440	255,480
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	255,480
		Tax Required	233,028
	Delinquent Comp Rate:	1.1%	2,563
		Amount of 2021 Ad Valorem Tax	235,591

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	5,534	101	1,949
Receipts:			
Ad Valorem Tax	240,030	245,087	xxxxxxxxxxxxxxxxx
Delinquent Tax	114		
Motor Vehicle Tax	11,083	11,914	11,641
Recreational Vehicle Tax	288	260	295
16/20 M Vehicle Tax		1,380	1,376
Commercial Vehicle Tax	1,173	1,191	1,259
Watercraft Tax		72	75
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,121	-3,056	-3,315
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**249,567**	**256,848**	**11,331**
Resources Available:	**255,101**	**256,949**	**13,280**
Expenditures:			
Appropriation	255,000	255,000	300,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**255,000**	**255,000**	**300,000**
Unencumbered Cash Balance Dec 31	101	1,949	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	255,000	255,000	300,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,000
		Tax Required	286,720
	Delinquent Comp Rate:	1.1%	3,154
		Amount of 2021 Ad Valorem Tax	289,874

Adopted Budget **Noxious Weed**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	50,688	81,235	34,142
Receipts:			
Ad Valorem Tax	125,418	96,408	xxxxxxxxxxxxxxxxx
Delinquent Tax	74		
Motor Vehicle Tax	7,476	6,193	4,579
Recreational Vehicle Tax	194	135	116
16/20 M Vehicle Tax		717	541
Commercial Vehicle Tax	791	619	495
Watercraft Tax		37	29
Reimbursements	10,696		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,621	-1,202	-1,578
Miscellaneous	4,010		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**147,038**	**102,907**	**4,182**
Resources Available:	**197,726**	**184,142**	**38,324**
Expenditures:			
Personal Services	49,476	53,000	56,000
Contractual Services	8,097	5,000	15,000
Commodities	38,918	82,000	85,000
Capital Outlay		10,000	18,840
Transfer Out to Capital Improvement	20,000		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**116,491**	**150,000**	**174,840**
Unencumbered Cash Balance Dec 31	81,235	34,142	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	150,000	150,000	174,840
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	174,840
		Tax Required	136,516
	Delinquent Comp Rate:	1.1%	1,502
		Amount of 2021 Ad Valorem Tax	138,018

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Services for the Elderly**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	27,737	25,955	10,856
Receipts:			
Ad Valorem Tax	118,020	114,097	xxxxxxxxxxxxxxxxxx
Delinquent Tax	75		
Motor Vehicle Tax	6,801	5,811	5,419
Recreational Vehicle Tax	177	127	138
16/20 M Vehicle Tax		673	641
Commercial Vehicle Tax	720	581	586
Watercraft Tax		35	35
Reimbursement	1,143		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,523	-1,423	-1,443
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**125,413**	**119,901**	**5,376**
Resources Available:	**153,150**	**145,856**	**16,232**
Expenditures:			
Personal Services	69,543	70,000	70,000
Contractual Services	16,466	32,500	33,000
Commodities	31,186	23,500	30,000
Capital Outlay		9,000	8,020
Transfer Out to Capital Improvement	10,000		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**127,195**	**135,000**	**141,020**
Unencumbered Cash Balance Dec 31	25,955	10,856	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Am	135,000	135,000	141,020
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	141,020
		Tax Required	124,788
	Delinquent Comp Rate:	1.1%	1,373
		Amount of 2021 Ad Valorem Tax	126,161

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	347,409	340,756	238,906
Receipts:			
Ad Valorem Tax	1,314,884	1,485,732	xxxxxxxxxxxxxxxxxx
Delinquent Tax	723		
Motor Vehicle Tax	55,113	65,086	70,569
Recreational Vehicle Tax	1,432	1,418	1,791
16/20 M Vehicle Tax		7,539	8,342
Commercial Vehicle Tax	5,831	6,506	7,630
Watercraft Tax		393	454
Reimbursement	4,939		30,000
Vehicle Rental Excise Tax	2		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-17,049	-18,524	-15,115
Miscellaneous	37,566		
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,403,441**	**1,548,150**	**103,671**
Resources Available:	**1,750,850**	**1,888,906**	**342,577**
Expenditures:			
Social Security	223,122	320,000	350,000
Retirement	315,636	320,000	345,000
Worker's Compensation	47,975	40,000	65,000
Unemployment Insurance	-981	10,000	20,000
Health Insurance	824,342	960,000	870,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,410,094**	**1,650,000**	**1,650,000**
Unencumbered Cash Balance Dec 31	340,756	238,906	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Am	1,590,000	1,650,000	1,650,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,650,000
		Tax Required	1,307,423
	Delinquent Comp Rate:	1.1%	14,382
		Amount of 2021 Ad Valorem Tax	1,321,805

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	432	885	1,007
Receipts:			
Ad Valorem Tax	67,445	67,026	xxxxxxxxxxxxxxxxx
Delinquent Tax	42		
Motor Vehicle Tax	3,567	3,323	3,184
Recreational Vehicle Tax	93	72	81
16/20 M Vehicle Tax		385	376
Commercial Vehicle Tax	377	332	344
Watercraft Tax		20	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-871	-836	-986
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**70,653**	**70,322**	**3,019**
Resources Available:	**71,085**	**71,207**	**4,026**
Expenditures:			
Appropriation	70,200	70,200	89,315
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**70,200**	**70,200**	**89,315**
Unencumbered Cash Balance Dec 31	885	1,007	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	70,200	70,200	89,315
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,315
		Tax Required	85,289
	Delinquent Comp Rate:	1.1%	938
		Amount of 2021 Ad Valorem Tax	86,227

Adopted Budget **Developmental Services**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	280	328	368
Receipts:			
Ad Valorem Tax	25,866	25,828	xxxxxxxxxxxxxxxxx
Delinquent Tax	16		
Motor Vehicle Tax	1,370	1,275	1,227
Recreational Vehicle Tax	36	28	31
16/20 M Vehicle Tax		148	145
Commercial Vehicle Tax	145	127	133
Watercraft Tax		8	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-333	-322	-294
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,100**	**27,092**	**1,250**
Resources Available:	**27,380**	**27,420**	**1,618**
Expenditures:			
Appropriation	27,052	27,052	27,052
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,052**	**27,052**	**27,052**
Unencumbered Cash Balance Dec 31	328	368	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	27,052	27,052	27,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,052
		Tax Required	25,434
	Delinquent Comp Rate:	1.1%	280
		Amount of 2021 Ad Valorem Tax	25,714

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		110	110
Receipts:			
Alcohol Taxes	5,610	8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**5,610**	**8,000**	**8,000**
Resources Available:	**5,610**	**8,110**	**8,110**
Expenditures:			
Appropriation	5,500	8,000	8,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**5,500**	**8,000**	**8,000**
Unencumbered Cash Balance Dec 31	110	110	110
2020/2021/2022 Budget Authority Amount	7,200	8,000	8,000

Adopted Budget

Alcohol Program	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,826	20,945	24,945
Receipts:			
Alcohol Taxes	3,119	4,000	4,055
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**3,119**	**4,000**	**4,055**
Resources Available:	**20,945**	**24,945**	**29,000**
Expenditures:			
Appropriation			29,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**29,000**
Unencumbered Cash Balance Dec 31	20,945	24,945	0
2020/2021/2022 Budget Authority Amount	29,000	29,000	29,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Disposal**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	209,574	250,293	155,178
Receipts:			
Landfill fees	768,014	690,000	715,000
Interest on Idle Funds			
Miscellaneous	2,464		
Does miscellaneous exceed 10% of Total			
Total Receipts	**770,478**	**690,000**	**715,000**
Resources Available:	**980,052**	**940,293**	**870,178**
Expenditures:			
Personal Services	137,862	125,000	160,000
Contractual Services	544,890	570,000	570,000
Commodities	23,068	40,000	40,000
Capital Outlay	23,939	50,115	55,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**729,759**	**785,115**	**825,000**
Unencumbered Cash Balance Dec 31	250,293	155,178	45,178
2020/2021/2022 Budget Authority Amount	725,000	785,115	825,000

See Tab A

Adopted Budget

911 Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,020	40,128	55,128
Receipts:			
Taxes	112,480	65,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**112,480**	**65,000**	**65,000**
Resources Available:	**130,500**	**105,128**	**120,128**
Expenditures:			
Contractual Services	75,199	50,000	100,000
Commodities	15,173		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**90,372**	**50,000**	**100,000**
Unencumbered Cash Balance Dec 31	40,128	55,128	20,128
2020/2021/2022 Budget Authority Amount	125,000	50,000	100,000

CPA Summary

Brown County 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tech Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	43,697	61,529	46,529
Receipts:			
Intergovernmental	17,832	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**17,832**	**25,000**	**25,000**
Resources Available:	**61,529**	**86,529**	**71,529**
Expenditures:			
Contractual Services		40,000	40,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	61,529	46,529	31,529
2020/2021/2022 Budget Authority Amoun	40,000	40,000	40,000

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

CPA Summary

State of Kansas
County
2022

NOTICE OF BUDGET HEARING

The governing body of
Brown County
will meet on August 31, 2021 at 9:00 AM at Brown County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed Revenue Neutral Rate and the use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Brown County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	3,714,792	7.865	3,844,958	7.015	4,255,733	2,073,181	9.897
Debt Service	35,095		269,657				
Road & Bridge	2,630,427	11.231	3,600,000	11.548	3,800,000	2,086,483	9.960
Health	65,000	0.308	65,000	0.301	65,000	60,854	0.290
Historical Society	53,750	0.253	52,500	0.239	55,000	53,809	0.257
Direct Election	128,467	0.595	113,020	0.449	118,300	110,526	0.528
Extension Council	102,000	0.495	102,000	0.472	105,000	99,977	0.477
Conservation	27,500	0.126	27,500	0.129	28,500	28,301	0.135
Appraiser	229,452	1.053	235,440	1.025	255,480	235,591	1.125
Ambulance	255,000	1.215	255,000	1.188	300,000	289,874	1.384
Noxious Weed	116,491	0.631	150,000	0.467	174,840	138,018	0.659
Services for the Elderly	127,195	0.593	135,000	0.553	141,020	126,161	0.602
Employee Benefits	1,410,094	6.637	1,650,000	7.201	1,650,000	1,321,805	6.310
Mental Health	70,200	0.339	70,200	0.325	89,315	86,227	0.412
Developmental Services	27,052	0.130	27,052	0.125	27,052	25,714	0.123
Parks and Recreation	5,500		8,000		8,000		
Alcohol Program					29,000		
Solid Waste Disposal	729,759		785,115		825,000		
911 Fund	90,372		50,000		100,000		
Tech Fund			40,000		40,000		
Totals	9,818,146	31.471	11,480,442	31.037	12,067,240	6,736,520	32.159
Revenue Neutral Rate **							*30.567*
Less: Transfers	310,500		51,703		0		
Net Expenditure	9,507,646		11,428,739		12,067,240		
Total Tax Levied	6,236,168		6,403,839		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	198,178,198		206,310,404		209,485,947		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	45,111	228,332
Total	0	45,111	228,332

*Tax rates are expressed in mills

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

Dawn Boyles
Clerk

Brown County 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	2,049,213	9.782	23,707
Debt Service			0
Road & Bridge	2,062,360	9.845	23,860
Health	60,150	0.287	696
Historical Society	53,188	0.254	615
Direct Election	109,248	0.522	1,264
Extension Council	98,821	0.472	1,143
Conservation	27,973	0.134	324
Appraiser	232,868	1.112	2,694
Ambulance	286,522	1.368	3,315
Noxious Weed	136,422	0.651	1,578
Services for the Elderly	124,702	0.595	1,443
Employee Benefits	1,306,523	6.237	15,115
Mental Health	85,230	0.407	986
Developmental Services	25,417	0.121	294
TOTAL	6,658,637	31.786	77,034

2021 July 1 Valuation: 209,485,947

Valuation Factor: 209,485.947

Neighborhood Revitalization Subj to Rebate: 2,423,557

Neighborhood Revitalization factor: 2,423.557

**This information comes from the 2022 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of 2022

BROWN COUNTY

will meet on August 31, 2021 at 9:00 A.M. at Brown County Courthouse, Commission Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

Revenue Neutral Rate*	30.567	Proposed Tax Rate	33.333

Tax Rates are expressed in mills

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

Notice of Revenue Neutral Rate Intent

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

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

The date of our hearing is Tuesday 31st August at 9:00 AM/PM and will be held at 601 Oregon St. Commission Room, in Hiawatha, Kansas.

RNR 30.567 Proposed 33.333

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 12, 2021.

Dawn M. Boyles

Brown County Clerk

(Seal)

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

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. 2021-16

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 30.567mills 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 31, 2021, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of BROWN, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The County of BROWN shall levy a property tax rate exceeding the Revenue Neutral Rate of 30.567 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 31st day of August 2021.

ATTEST:

Dawn M. Boyles

DAWN M. BOYLES, COUNTY CLERK

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

APPROVED BY:

RICHARD L. LEHMKUHL, CHAIRMAN

LAMAR SHOEMAKER, MEMBER

William Pollock

WILLIAM POLLOCK, MEMBER

The Horton Headlight
9, 2021

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
BROWN COUNTY

eet on August 31, 2021 at 9:00 A.M. at Brown County Courthouse, Commission Room for the purpose of hearing and bjections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13

Revenue Neutral Rate*	30.567	Proposed Tax Rate	33.333

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by 2021 Kansas Senate Bill 13

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 2 consecutive weeks, the first publication thereof being made as aforesaid on the 12 day of August, 2021, with subsequent publications being made on the following dates:

Aug 19, 2021

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 19 day of August, 2021.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Lori Vertin
Notary Public

My commission expires 7-6-23

Aug. 12 & 19, 2021

NOTICE OF BUDGET HEARING

The governing body of

Brown County

will meet on August 31, 2021 at 9:00 AM at Brown County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed Revenue Neutral Rate and the use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est Tax Rate*
General	3,714,792	7.865	3,844,958	7.015	4,255,733	2,201,035	10.507
Debt Service	35,095		269,657				
Road & Bridge	2,630,427	11.231	3,600,000	11.548	3,800,000	2,204,726	10.524
Health	65,000	0.308	65,000	0.301	65,000	60,854	0.290
Historical Society	53,750	0.253	52,500	0.239	55,000	53,809	0.257
Direct Election	128,467	0.595	113,020	0.449	118,300	110,526	0.528
Extension Council	102,000	0.495	102,000	0.472	105,000	99,977	0.477
Conservation	27,500	0.126	27,500	0.129	28,500	28,301	0.135
Appraiser	229,452	1.053	235,440	1.025	255,480	235,591	1.125
Ambulance	255,000	1.215	255,000	1.188	300,000	289,874	1.384
Noxious Weed	116,491	0.631	150,000	0.467	174,840	138,018	0.659
Services for the Elderly	127,195	0.593	135,000	0.553	141,020	126,161	0.602
Employee Benefits	1,410,094	6.637	1,650,000	7.201	1,650,000	1,321,805	6.310
Mental Health	70,200	0.339	70,200	0.325	89,315	86,227	0.412
Developmental Services	27,052	0.130	27,052	0.125	27,052	25,714	0.123
Parks and Recreation	5,500		8,000		8,000		
Alcohol Program					29,000		
Solid Waste Disposal	729,759		785,115		825,000		
911 Fund	90,372		50,000		100,000		
Tech Fund			40,000		40,000		
Totals	9,818,146	31.471	11,480,442	31.037	12,067,240	6,982,618	33.333
Revenue Neutral Rate *							30.567
Less: Transfers	310,500		51,703		0		
Net Expenditure	9,507,646		11,428,739		12,067,240		
Total Tax Levied	6,236,168		6,403,839		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	198,178,198		206,310,404		209,485,947		

Outstanding Indebtedness, January 1.	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ	0	45,111	228,332
Total	0	45,111	228,332

*Tax rates are expressed in mills

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

Dawn Boyles
Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 2 consecutive weeks, the first publication thereof being made as aforesaid on the 12 day of August, 2021, with subsequent publications being made on the following dates:

Aug 19, 2021

, 20__

, 20__

Dana Foley
Publisher

Subscribed and sworn to before me this 19 day of August, 2021

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Lori Vertin
Notary Public

My commission expires 7-6-23

Printer's fee/ Affidavit fee $ 168

AFFIDAVIT OF PUBLICATION

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

Reference: *14311* *P.O. :*
Ad ID: *6690180* *DESC. :Brown County Budget Hearing*

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

STATE OF KANSAS, BROWN COUNTY,
ss:

Sandra Ridings first duly sworn, deposes and says:
That she is the Legal Ad Coordinator of the Hiawatha World, a weekly newspaper printed in the state of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hiawatha in said county as periodical matter.

Run Dates: *08/06/21* *to* *08/13/21*
Appearances: *2*
AD SPACE: *399*
TOTAL COST: *$370.50*

(Signed) Sandra Ridings

Subscribed and sworn before me this
13 day of Aug. 2021

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

Judy B. Moreno
Notary Public

Published in the *Hiawatha World* Friday, 8/6/21 and Friday, 8/13/21

State of Kansas
County
2022

NOTICE OF BUDGET HEARING

The governing body of
Brown County
will meet on August 31, 2021 at 9:00 AM at Brown County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed Revenue Neutral Rate and the use of all funds and the amount of ad valorem tax. Detailed budget information is available at Brown County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	3,714,792	7.865	3,844,958	7.015	4,255,733	2,201,035	10.507
Debt Service	35,095		269,657				
Road & Bridge	2,630,427	11.231	3,600,000	11.548	3,800,000	2,204,726	10.524
Health	65,000	0.308	65,000	0.301	65,000	60,854	0.290
Historical Society	53,750	0.253	52,500	0.239	55,000	53,809	0.257
Direct Election	128,467	0.595	113,020	0.449	118,300	110,526	0.528
Extension Council	102,000	0.495	102,000	0.472	105,000	99,977	0.477
Conservation	27,500	0.126	27,500	0.129	28,500	28,301	0.135
Appraiser	229,452	1.053	235,440	1.025	255,480	235,591	1.125
Ambulance	255,000	1.215	255,000	1.188	300,000	289,874	1.384
Noxious Weed	116,491	0.631	150,000	0.467	174,840	138,018	0.659
Services for the Elderly	127,195	0.593	135,000	0.553	141,020	126,161	0.602
Employee Benefits	1,410,094	6.637	1,650,000	7.201	1,650,000	1,321,805	6.310
Mental Health	70,200	0.339	70,200	0.325	89,315	86,227	0.412
Developmental Services	27,052	0.130	27,052	0.125	27,052	25,714	0.123
Parks and Recreation	5,500		8,000		8,000		
Alcohol Program					29,000		
Solid Waste Disposal	729,759		785,115		825,000		
911 Fund	90,372		50,000		100,000		
Tech Fund			40,000		40,000		
Totals	9,818,146	31.471	11,480,442	31.037	12,067,240	6,982,618	33.333
Revenue Neutral Rate **							30.567
Less: Transfers	310,500		51,703		0		
Net Expenditure	9,507,646		11,428,739		12,067,240		
Total Tax Levied	6,236,168		6,403,839		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	198,178,198		206,310,404		209,485,947		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	45,111	228,332
Total	0	45,111	228,332

*Tax rates are expressed in mills

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

Dawn Boyles
Clerk

6690180

Published in the *Hiawatha World* Friday, 8/6/21 and Friday, 8/13/21. 2022

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of
BROWN COUNTY
will meet on August 31, 2021 at 9:00 A.M. at Brown County Courthouse, Commission Room for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

Revenue Neutral Rate*	30.567	Proposed Tax Rate	33.333

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by 2021 Kansas Senate Bill 13

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