

**CERTIFICATE**

To the Clerk of Brown County, State of Kansas  
We, the undersigned, officers of  
**Brown County**

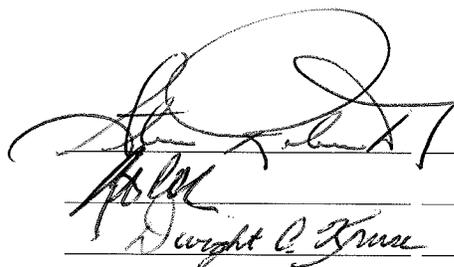
certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		Page No.	2019 Adopted Budget		County Clerk's Use Only
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	
<b>Table of Contents:</b>					
Computation to Determine Limit for 2019		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	7	3,700,858	1,408,431	
Debt Service	10-113	8			
Road & Bridge	68-5,101	9	3,750,000	2,490,495	
Health	65-205	10	65,000	60,886	
Historical Society	12-1684	10	52,500	50,582	
Direct Election	19-3435a	11	118,000	112,922	
Extension Council	2-610	11	99,850	95,678	
Conservation District	2-1907b	12	27,500	26,411	
Appraiser	19-436	12	225,000	207,716	
Ambulance Service	65-6113	13	220,000	208,786	
Noxious Weeds	2-1318	13	164,000	140,839	
Services for the Elderly	12-1680	14	135,000	128,072	
Employee Benefits	12-16,102	14	1,467,500	1,038,223	
Mental Health	19-4004	15	70,200	67,250	
Developmental Services	19-4011	15	27,052	25,843	
Parks and Recreation		16	10,000		
Pros. Attorney Training		16	2,000		
Alcohol Program		17	29,000		
Solid Waste Disposal		17	666,000		
911 Fund		18	115,000		
Technology		19	22,000		
Diversion		19	15,000		
<b>Totals</b>		XXXXXXX	10,981,460	6,062,133	
Budget Summary		20			
Budget Summary - Other					County Clerk's Use Only
Neighborhood Revitalization Rebate		21			November 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the County need to hold an Election?**

**6,062,457**  
**NO**

Assisted by:  
Mize Houser & Company  
Address:  
211 E 8th Street, Ste. A  
Lawrence, KS 66044  
Email:  
sgordon@mizehouser.com  
Attest: \_\_\_\_\_ 2018

  
\_\_\_\_\_  
Dwyight C. Zinn

County Clerk

Governing Body

## Computation to Determine Limit for 2019

		<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget		+ \$ <u>5,727,356</u>
2. Other tax entity levy in 2018 budget		- \$ _____
Other tax entity levy in 2018 budget		- \$ _____
3. Net tax levy		\$ <u>5,727,356</u>
<b>2019 Budget Percentage Adjustments</b>		
4. New improvements for 2018 :	+ _____	1,365,509
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ _____	3,230,682
5b. Personal property 2017	- _____	3,471,537
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018 :	+ _____	1,380,787
7. Expiration of property tax abatements	+ _____	0
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>2,746,296</u>
10. Total estimated valuation July 1, 2018	<u>189,806,054</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0147</u>
12. Percentage adjustment increase (12 times 3)		+ \$ <u>84,086</u>
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		<u>1.40%</u>
14. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>80,183</u>
<b>15. Total Percentage Adjustments</b>		<u>\$ 164,269</u>

**2019 Revenue Adjustments**

16. Property tax revenues for debt service in 2019 budget			+	<u>0</u>	
Property tax revenues for debt service in 2018 budget			-	<u>0</u>	
Increase property tax revenues spent on debt service				<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget (Obligations must have been incurred prior to July 1, 2016; (Do not include amounts already reported in debt service levy			+	<u>          </u>	
Property tax revenues spent for public building commission and lease payments in the 2018 budget			-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payment:				<u>0</u>	
18. Property tax revenues spent on special assessments in the 2019 budget (Do not include amounts already reported in debt service levy			+	<u>          </u>	
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget			+	<u>          </u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015 and loss of funding from Federal sources after January 1, 2017 in the 2019 budget			+	<u>          </u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget			+	<u>          </u>	
22. Law enforcement expenses - 2019 budget:		+		<u>1,610,000</u>	
Law enforcement expenses - 2018 budget:		-		<u>1,506,260</u>	
CPI adjustment	1.40%			<u>21,088</u>	
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs;			+	<u>82,652</u>	
23. Fire protection expenses - 2019 budget:		+		<u>          </u>	
Fire protection expenses - 2018 budget:		-		<u>          </u>	
CPI adjustment	1.40%			<u>0</u>	
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs;			+	<u>0</u>	
24. Emergency medical expenses - 2019 budget:		+		<u>220,000</u>	
Emergency medical expenses - 2018 budget:		-		<u>130,000</u>	
CPI adjustment	1.40%			<u>1,820</u>	
Increased emergency medical expenses in 2019 budget (Do not include building construction or remodeling costs;			+	<u>88,180</u>	
25. Total Revenue Adjustments				<u>170,832</u>	

**Levies on Behalf of Another Political or Governmental Subdivision**

26. Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
<b>27. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+</b>	<b>0</b>
<b>28. Total Computed Tax Levy</b>		<b>6,062,457</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.013	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
<b>Exemption from Election Requirement</b>	<b>#DIV/0!</b>	

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		80,183
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		80,183
<b>Exemption from Election Requirement</b>		<b>Yes</b>







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, 2018	Payments Due 2018	Payments Due 2019
Totals					0	0	0

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











Brown County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Health</b>			
Unencumbered Cash Balance Jan 1	10,463	3,032	1,939
Receipts:			
Ad Valorem Tax	46,800	57,849	XXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	52		
Motor Vehicle Tax	4,057	3,233	3,201
Recreational Vehicle Tax	88	65	67
16/20 M Vehicle Tax		325	379
Commercial Vehicle Tax	326	276	262
Watercraft Tax			20
Revenue in Lieu	10		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-764	-841	-959
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>50,569</b>	<b>60,907</b>	<b>2,970</b>
<b>Resources Available:</b>	<b>61,032</b>	<b>63,939</b>	<b>4,909</b>
Expenditures:			
Appropriation	58,000	62,000	65,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>58,000</b>	<b>62,000</b>	<b>65,000</b>
Unencumbered Cash Balance Dec 31	3,032	1,939	XXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	58,900	62,000	65,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	60,091
		Delinquent Comp Rate: 1.3%	795
		Amount of 2018 Ad Valorem Tax	60,886

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Historical Society</b>			
Unencumbered Cash Balance Jan 1	0	501	202
Receipts:			
Ad Valorem Tax	43,375	46,734	XXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	36		
Motor Vehicle Tax	2,539	3,023	2,586
Recreational Vehicle Tax	55	61	54
16/20 M Vehicle Tax		304	306
Commercial Vehicle Tax	204	258	211
Watercraft Tax			16
Revenue in Lieu	8		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-716	-679	-797
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>45,501</b>	<b>49,701</b>	<b>2,376</b>
<b>Resources Available:</b>	<b>45,501</b>	<b>50,202</b>	<b>2,578</b>
Expenditures:			
Appropriation	45,000	50,000	52,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>45,000</b>	<b>50,000</b>	<b>52,500</b>
Unencumbered Cash Balance Dec 31	501	202	XXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	45,900	50,000	52,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	52,500
		Tax Required	49,922
		Delinquent Comp Rate: 1.3%	660
		Amount of 2018 Ad Valorem Tax	50,582

CPA Summary

Brown County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget  
**Direct Election**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	20,937	8,549	2,978
Receipts:			
Ad Valorem Tax	80,490	78,831	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	71		
Motor Vehicle Tax	6,418	5,593	4,362
Recreational Vehicle Tax	140	112	92
16/20 M Vehicle Tax		562	516
Commercial Vehicle Tax	516	477	356
Watercraft Tax			27
Revenue in Lieu	14		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,324	-1,146	-1,779
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>86,325</b>	<b>84,429</b>	<b>3,574</b>
<b>Resources Available:</b>	<b>107,262</b>	<b>92,978</b>	<b>6,552</b>
Expenditures:			
Personal Services	30,818	30,000	40,000
Contractual	24,829	35,000	40,000
Commodities	3,066	10,000	13,000
Capital Outlay		15,000	25,000
Transfers Out	40,000		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>98,713</b>	<b>90,000</b>	<b>118,000</b>
Unencumbered Cash Balance Dec 31	8,549	2,978	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	102,400	90,000	118,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	118,000
		Tax Required	111,448
		Delinquent Comp Rate: 1.3%	1,474
		Amount of 2018 Ad Valorem Tax	112,922

Adopted Budget  
**Extension Council**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	908	1,994	797
Receipts:			
Ad Valorem Tax	90,553	90,325	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	86		
Motor Vehicle Tax	5,822	6,295	4,997
Recreational Vehicle Tax	127	126	105
16/20 M Vehicle Tax		633	591
Commercial Vehicle Tax	468	537	408
Watercraft Tax			30
Revenue in Lieu	19		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,489	-1,313	-1,507
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>95,586</b>	<b>96,603</b>	<b>4,624</b>
<b>Resources Available:</b>	<b>96,494</b>	<b>98,597</b>	<b>5,421</b>
Expenditures:			
Appropriation	94,500	97,800	99,850
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>94,500</b>	<b>97,800</b>	<b>99,850</b>
Unencumbered Cash Balance Dec 31	1,994	797	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	96,300	97,800	99,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,850
		Tax Required	94,429
		Delinquent Comp Rate: 1.3%	1,249
		Amount of 2018 Ad Valorem Tax	95,678

CPA Summary

Brown County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Conservation District	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	317	739	229
Receipts:			
Ad Valorem Tax	24,062	23,870	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	23		
Motor Vehicle Tax	1,567	1,670	1,321
Recreational Vehicle Tax	34	33	28
16/20 M Vehicle Tax		168	156
Commercial Vehicle Tax	126	142	108
Watercraft Tax			8
Revenue in Lieu	5		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-395	-347	-416
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>25,422</b>	<b>25,536</b>	<b>1,205</b>
<b>Resources Available:</b>	<b>25,739</b>	<b>26,275</b>	<b>1,434</b>
Expenditures:			
Appropriation	25,000	26,046	27,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>25,000</b>	<b>26,046</b>	<b>27,500</b>
Unencumbered Cash Balance Dec 31	739	229	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	25,500	26,046	27,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,500
		Tax Required	26,066
	Delinquent Comp Rate:	1.3%	345
	Amount of 2018 Ad Valorem Tax		26,411

Adopted Budget Appraiser	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	30,374	25,331	9,934
Receipts:			
Ad Valorem Tax	195,262	196,383	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	174		
Motor Vehicle Tax	11,516	13,330	10,865
Recreational Vehicle Tax	251	267	229
16/20 M Vehicle Tax		1,340	1,286
Commercial Vehicle Tax	926	1,137	888
Watercraft Tax			66
Reimbursements	12		
Revenue in Lieu	37		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,155	-2,854	-3,272
Miscellaneous	4,811		
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>209,834</b>	<b>209,603</b>	<b>10,062</b>
<b>Resources Available:</b>	<b>240,208</b>	<b>234,934</b>	<b>19,996</b>
Expenditures:			
Personal Services	178,529	185,750	185,750
Contractual	22,366	20,000	20,000
Commodities	5,982	7,250	7,250
Capital Outlay	2,500	12,000	12,000
Transfer to Capital Improvement	5,500		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>214,877</b>	<b>225,000</b>	<b>225,000</b>
Unencumbered Cash Balance Dec 31	25,331	9,934	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	219,440	225,000	225,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	225,000
		Tax Required	205,004
	Delinquent Comp Rate:	1.3%	2,712
	Amount of 2018 Ad Valorem Tax		207,716

CPA Summary

Brown County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Ambulance Service</b>			
Unencumbered Cash Balance Jan 1	897	10,811	9,060
Receipts:			
Ad Valorem Tax	115,624	120,310	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	107		
Motor Vehicle Tax	7,211	8,034	6,656
Recreational Vehicle Tax	157	161	140
16/20 M Vehicle Tax		808	788
Commercial Vehicle Tax	580	685	544
Watercraft Tax			41
Revenue in Lieu	23		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,903	-1,749	-3,289
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>121,799</b>	<b>128,249</b>	<b>4,880</b>
<b>Resources Available:</b>	<b>122,696</b>	<b>139,060</b>	<b>13,940</b>
Expenditures:			
Appropriation	111,885	130,000	220,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>111,885</b>	<b>130,000</b>	<b>220,000</b>
Unencumbered Cash Balance Dec 31	10,811	9,060	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	122,400	130,000	220,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	220,000
		Tax Required	206,060
Delinquent Comp Rate:	1.3%		2,726
		Amount of 2018 Ad Valorem Tax	208,786

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Noxious Weeds</b>			
Unencumbered Cash Balance Jan 1	0	21,536	19,666
Receipts:			
Ad Valorem Tax	125,464	111,232	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	100		
Motor Vehicle Tax	4,751	8,779	6,154
Recreational Vehicle Tax	104	176	130
16/20 M Vehicle Tax		883	728
Commercial Vehicle Tax	382	749	503
Watercraft Tax			38
Charges for Services	33,101	41,928	
Revenue in Lieu	20		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,078	-1,617	-2,219
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>161,844</b>	<b>162,130</b>	<b>5,334</b>
<b>Resources Available:</b>	<b>161,844</b>	<b>183,666</b>	<b>25,000</b>
Expenditures:			
Personal Services	48,165	48,250	48,250
Contractual	5,213	8,250	8,250
Commodities	66,930	97,500	97,500
Capital Outlay		10,000	10,000
Transfers Out	20,000		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>140,308</b>	<b>164,000</b>	<b>164,000</b>
Unencumbered Cash Balance Dec 31	21,536	19,666	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	165,990	164,000	164,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	164,000
		Tax Required	139,000
Delinquent Comp Rate:	1.3%		1,839
		Amount of 2018 Ad Valorem Tax	140,839

CPA Summary

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

**Services for the Elderly**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	330	2,304
Receipts:			
Ad Valorem Tax	101,434	122,436	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	90		
Motor Vehicle Tax	5,594	7,065	6,774
Recreational Vehicle Tax	122	141	143
16/20 M Vehicle Tax		710	802
Commercial Vehicle Tax	450	602	554
Watercraft Tax			41
Revenue in Lieu	25		
Charges to Customers	2,845	2,800	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,672	-1,780	-2,018
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>108,888</b>	<b>131,974</b>	<b>6,296</b>
<b>Resources Available:</b>	<b>108,888</b>	<b>132,304</b>	<b>8,600</b>
Expenditures:			
Personal Services	59,465	70,000	70,000
Contractual	25,588	30,000	32,500
Commodities	17,505	21,000	23,500
Capital Outlay		9,000	9,000
Transfers Out	6,000		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>108,558</b>	<b>130,000</b>	<b>135,000</b>
Unencumbered Cash Balance Dec 31	330	2,304	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	120,693	130,000	135,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,000
		Tax Required	126,400
		Delinquent Comp Rate: 1.3%	1,672
		Amount of 2018 Ad Valorem Tax	128,072

Adopted Budget

**Employee Benefits**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	689,515	683,912	363,796
Receipts:			
Ad Valorem Tax	991,604	1,036,746	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	912		
Motor Vehicle Tax	42,314	69,002	57,360
Recreational Vehicle Tax	922	1,381	1,207
16/20 M Vehicle Tax		6,939	6,788
Commercial Vehicle Tax	3,401	5,885	4,689
Watercraft Tax			350
Revenue in Lieu	199		
Benefit Contributions	26,048	15,000	15,000
Reimbursements	13,125	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-16,330	-15,069	-16,356
Miscellaneous	12		
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,062,207</b>	<b>1,129,884</b>	<b>79,038</b>
<b>Resources Available:</b>	<b>1,751,722</b>	<b>1,813,796</b>	<b>442,834</b>
Expenditures:			
Social Security	183,494	225,000	225,000
Retirement	235,115	275,000	277,000
Workmen's Compensation	35,513	83,000	88,000
Unemployment Insurance	256	18,000	20,000
Health Insurance	613,432	849,000	857,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>1,067,810</b>	<b>1,450,000</b>	<b>1,467,500</b>
Unencumbered Cash Balance Dec 31	683,912	363,796	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,422,900	1,450,000	1,467,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,467,500
		Tax Required	1,024,666
		Delinquent Comp Rate: 1.3%	13,557
		Amount of 2018 Ad Valorem Tax	1,038,223

CPA Summary

Brown County

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Mental Health</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	673	1,772	525
Receipts:			
Ad Valorem Tax	67,498	64,231	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	65		
Motor Vehicle Tax	4,384	4,690	3,554
Recreational Vehicle Tax	96	94	75
16/20 M Vehicle Tax		472	421
Commercial Vehicle Tax	352	400	290
Watercraft Tax			22
Revenue in Lieu	13		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,109	-934	-1,059
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>71,299</b>	<b>68,953</b>	<b>3,303</b>
<b>Resources Available:</b>	<b>71,972</b>	<b>70,725</b>	<b>3,828</b>
Expenditures:			
Appropriation	70,200	70,200	70,200
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>70,200</b>	<b>70,200</b>	<b>70,200</b>
Unencumbered Cash Balance Dec 31	1,772	525	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	71,600	70,200	70,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,200
		Tax Required	66,372
		Delinquent Comp Rate: 1.3%	878
		Amount of 2018 Ad Valorem Tax	67,250

Adopted Budget <b>Developmental Services</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	325	890	282
Receipts:			
Ad Valorem Tax	26,157	24,618	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	25		
Motor Vehicle Tax	1,686	1,812	1,362
Recreational Vehicle Tax	37	36	29
16/20 M Vehicle Tax		182	161
Commercial Vehicle Tax	136	154	111
Watercraft Tax			8
Revenue in Lieu	6		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-430	-358	-407
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>27,617</b>	<b>26,444</b>	<b>1,264</b>
<b>Resources Available:</b>	<b>27,942</b>	<b>27,334</b>	<b>1,546</b>
Expenditures:			
Appropriation	27,052	27,052	27,052
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>27,052</b>	<b>27,052</b>	<b>27,052</b>
Unencumbered Cash Balance Dec 31	890	282	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	27,652	27,052	27,052
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,052
		Tax Required	25,506
		Delinquent Comp Rate: 1.3%	337
		Amount of 2018 Ad Valorem Tax	25,843

CPA Summary

Brown County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Parks and Recreation</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	95	40	40
Receipts:			
Taxes	7,045	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>7,045</b>	<b>10,000</b>	<b>10,000</b>
<b>Resources Available:</b>	<b>7,140</b>	<b>10,040</b>	<b>10,040</b>
Expenditures:			
Appropriation	7,100	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,100</b>	<b>10,000</b>	<b>10,000</b>
Unencumbered Cash Balance Dec 31	40	40	40
2017/2018/2019 Budget Authority Amount:	10,000	10,000	10,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Pros. Attorney Training</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	3,023	2,416	2,416
Receipts:			
Fees	1,512	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,512</b>	<b>2,000</b>	<b>2,000</b>
<b>Resources Available:</b>	<b>4,535</b>	<b>4,416</b>	<b>4,416</b>
Expenditures:			
Contractual	2,119	2,000	2,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,119</b>	<b>2,000</b>	<b>2,000</b>
Unencumbered Cash Balance Dec 31	2,416	2,416	2,416
2017/2018/2019 Budget Authority Amount:	2,000	2,000	2,000

**See Tab A**

CPA Summary
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Brown County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Alcohol Program</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	13,184	9,115	930
Receipts:			
Taxes	14,340	20,815	29,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>14,340</b>	<b>20,815</b>	<b>29,000</b>
<b>Resources Available:</b>	<b>27,524</b>	<b>29,930</b>	<b>29,930</b>
Expenditures:			
Appropriation	18,409	29,000	29,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>18,409</b>	<b>29,000</b>	<b>29,000</b>
Unencumbered Cash Balance Dec 31	9,115	930	930
2017/2018/2019 Budget Authority Amount:	15,000	29,000	29,000

See Tab A

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste Disposal</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	51,025	126,264	199,384
Receipts:			
Landfill fees	591,765	700,000	650,000
Interest on Idle Funds			
Miscellaneous	1,033		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>592,798</b>	<b>700,000</b>	<b>650,000</b>
<b>Resources Available:</b>	<b>643,823</b>	<b>826,264</b>	<b>849,384</b>
Expenditures:			
Personal Services	65,646	72,000	75,000
Contractual	438,719	418,000	460,000
Commodities	13,194	35,000	25,000
Capital Outlay		101,880	106,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>517,559</b>	<b>626,880</b>	<b>666,000</b>
Unencumbered Cash Balance Dec 31	126,264	199,384	183,384
2017/2018/2019 Budget Authority Amount:	593,764	626,880	666,000

CPA Summary
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Brown County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>911 Fund</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	221,059	237,483	172,483
Receipts:			
Taxes	64,040	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>64,040</b>	<b>50,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>285,099</b>	<b>287,483</b>	<b>222,483</b>
Expenditures:			
Contractual Services	37,966	115,000	115,000
Commodities	9,650		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>47,616</b>	<b>115,000</b>	<b>115,000</b>
Unencumbered Cash Balance Dec 31	237,483	172,483	107,483
2017/2018/2019 Budget Authority Amount:	115,000	115,000	115,000

Adopted Budget <b>0</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	0	0	0

CPA Summary

Brown County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Technology</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	82,721	80,996	71,828
Receipts:			
Intergovernmental	13,833	12,832	12,832
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>13,833</b>	<b>12,832</b>	<b>12,832</b>
<b>Resources Available:</b>	<b>96,554</b>	<b>93,828</b>	<b>84,660</b>
Expenditures:			
Contractual	15,558	22,000	22,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>15,558</b>	<b>22,000</b>	<b>22,000</b>
Unencumbered Cash Balance Dec 31	80,996	71,828	62,660
2017/2018/2019 Budget Authority Amount:	22,000	22,000	22,000

Adopted Budget <b>Diversion</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	7,495	9,783	18,183
Receipts:			
Court Proceeds	14,650	20,900	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>14,650</b>	<b>20,900</b>	<b>15,000</b>
<b>Resources Available:</b>	<b>22,145</b>	<b>30,683</b>	<b>33,183</b>
Expenditures:			
Personal Services	3,750	6,500	8,000
Contractual	7,841	5,000	5,000
Commodities	771	1,000	2,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>12,362</b>	<b>12,500</b>	<b>15,000</b>
Unencumbered Cash Balance Dec 31	9,783	18,183	18,183
2017/2018/2019 Budget Authority Amount:	0	12,500	15,000

**See Tab A**

CPA Summary
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