

CERTIFICATE

To the Clerk of Neosho County, State of Kansas
We, the undersigned, officers of

Neosho 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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

2024 Adopted Budget

		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	6,521,824	4,220,542	
Road & Bridge	68-5,101	7	2,471,652	913,650	
Health Fund	65-204	8	563,725	152,458	
Law Enforcement/EMS Fund		8	3,166,831	2,035,421	
Ambulance Sales Tax Fund		9	4,407,204		
Emergency Phone Equipment Fund		9	133,880		
Special Alcohol Fund		10	19,346		
Special Bridge fund		10	2,550,471		
Special Parks and Recreation Fund		11	4,387		
Wireless Phone Equipment Fund		11	21,550		
Shaw Road Bond and Interest Fund		12	1,822,552		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Non-Budgeted Funds-D		16			
Totals		xxxxxx	21,683,422	7,322,071	
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Budget Hearing Notice 2					
Combined Rate and Budget Hearing		19			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice		20			
Neighborhood Revitalization		22			

County Clerk's Use Only

Nov 1, 2023 Total Assessed
Valuation

Revenue Neutral Rate 42.909

Assisted by:

Address:

Email:

Attest:

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,753,874	348,522	4,522	12,338	14,183	2,364
Debt Service						
Road & Bridge	1,387,481	175,596	2,278	6,217	7,146	1,191
Health Fund	290,928	36,819	478	1,304	1,498	250
Law Enforcement/EMS Fun	2,325,124	294,261	3,818	10,418	11,975	1,996

County Treas Motor Vehicle Estimate	855,198
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County Treas Recreational Vehicle Estimate

County Treas 16/20M Vehicle Estimate	30,277
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County Treas Commercial Vehicle Tax Estimate 34,802

County Treas Watercraft Tax Estimate

Motor Vehicle Factor	0.12656
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Recreational Vehicle Factor 0.00164

Vehicle Factor	16/20M Vehicle Factor
0.00448	

Vehicle Type	Commercial Vehicle Factor
4.5	0.00515

Watercraft Factor	0.00086
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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021-B Hospital Revenue Bonds	9/1/2021	8/1/2025	.037-1.005%	3,560,000	3,460,000	3/1 & 9/1	9/1	48,090	100,000	53,360	100,000
Total G.O. Bonds					3,460,000			48,090	100,000	53,360	100,000
Revenue Bonds:											
Series 2015 - Sales Tax Refunding Bonds	5/27/2015	10/1/2030	2.00-4.00%	7,260,000	730,000	3/1 & 9/1	9/1	29,707	79,046	26,521	82,232
Series 2021-A Sales Tax Refunding Bonds	9/1/2021	8/1/2026	2.50-3.00%	1,880,000	880,000	3/1 & 9/1	9/1	47,000	-	47,000	-
Total Revenue Bonds					1,610,000			76,707	79,046	73,521	82,232
Other:											
Total Other											
Total Indebtedness					5,070,000			124,797	179,046	126,881	182,232

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, 2023	Payments Due 2023	Payments Due 2024
HVAC Lease Purchase Agreement	2/2/2021	5	1.54%	1,000,000	806,240	209,329	209,329
Grader/Tractors/Brush Cutters (87,88,96)	1/18/2019	6	3.75%	485,008	222,387	79,298	79,298
Motor Grader #91	12/28/2016	8	2.95%	240,033	86,986	30,141	30,141
Motor Grader #94	12/28/2016	8	2.95%	240,033	86,986	30,141	30,141
Motor Grader #95-2	12/21/2021	4	1.75%	246,622	246,622	64,453	64,453
Motor Grader #97	12/28/2016	8	2.95%	240,033	86,986	30,364	30,364
Totals					1,536,207	443,726	443,726

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

Neosho County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,293,440	66,017	94,756
Receipts:			
Ad Valorem Tax	2,080,942	2,753,874	x x x x x x x x
Delinquent Tax	49,385	53,336	
Motor Vehicle Tax	538,825	581,931	348,522
Recreational Vehicle Tax	6,866	7,415	4,522
16/20M Vehicle Tax	-	-	12,338
Commercial Vehicle Tax	21,540	23,263	14,183
Watercraft Tax	-	-	2,364
Gross Earnings (Intangible) Tax	-	-	-
LAVTR	-	-	14,535
City and County Revenue Sharing	-	-	-
Local Alcoholic Liquor	1,493	1,612	1,800
Local Sales Tax	768,086	829,533	895,000
Oil, Gas, Mineral Tax	11,842	12,789	13,607
Interest on Delinquent Tax	330,650	357,102	385,670
County Officer Fees	132,353	142,941	154,387
Diversion Fees	34,997	37,978	41,016
Licenses, Fees, and Permits	1,600	1,728	1,866
Transfers in	186,524	23,000	80,000
Reimbursements	78,304	86,000	92,800
Transfers from Wind Farm Contribution Fund	-	400,000	-
Interest on Idle Funds	43,451	183,800	216,000
Neighborhood Revitalization Rebate	-	-	(72,084)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec	-	-	-
Total Receipts	4,286,858	5,496,302	2,206,526
Resources Available:	5,580,298	5,562,319	2,301,282

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Neosho County

2024

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,580,298	5,562,319	2,301,282
Expenditures:			
Appraisal	308,257	254,000	359,369
General Services	701,076	652,729	748,000
County Attorney/Counselor	319,387	288,000	331,164
County Clerk	119,599	138,405	149,274
County Commission	57,417	401,747	91,500
County Treasurer	117,705	139,004	281,587
District Court	389,003	420,000	452,646
Election	148,395	90,000	193,498
Emergency Preparedness	56,683	62,000	72,041
Employee Benefits	2,127,317	2,233,374	2,378,661
Noxious Weed Control	28,368	57,700	87,500
Register of Deeds	122,213	139,585	141,639
Solid Waste	779	67,750	64,628
Payroll	54,251	85,250	89,312
Maintenance	103,581	112,450	134,110
Subtotal	4,654,031	5,141,994	5,574,929
Coroner	54,178	35,000	35,000
Conservation District	25,000	-	22,500
SEKCAP Rural General Public Trans.	14,876	16,364	16,364
Economic Development -SEK RPC	4,786	4,876	4,876
Intellectual Disabilities- Tri Valley	60,000	60,000	58,500
Mental Health - SEK Mental Health	44,105	-	98,100
Service to the Elderly - NCAAA	64,033	-	46,350
Service to the Elderly - SEKAA	-	-	11,276
HVAC Lease Payment	209,329	209,329	209,329
Chanute Regional Development Authority	20,000	-	15,000
Martin & Osa Johnson Safari Museum	-	-	9,000
Fair Board	-	-	12,600
Osage Mission Museum	-	-	9,000
Erie Historical Museum	-	-	3,500
Memorial Park Cemetery Maintenance	6,497	-	12,500
Transfers Out	357,446	-	-
Cash Forward (2024 column)	-	-	383,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp	-	-	-
Total Expenditures	5,514,281	5,467,563	6,521,824
Unencumbered Cash Balance Dec 31	66,017	94,756	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	5,547,693	5,548,802	6,521,824
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,521,824
Tax Required			4,220,542
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			4,220,542

CPA Summary

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Neosho County

2024

FUND PAGE - GENERAL DETAI

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Appraisal			
Salaries	264,986	220,000	317,040
Contractual	26,409	20,000	17,029
Commodities	16,862	14,000	25,300
Capital Outlay	-	-	-
Total	308,257	254,000	359,369
General Services			
Salaries	-	-	-
Contractual	652,253	600,000	700,000
Commodities	48,823	52,729	48,000
Capital Outlay	-	-	-
Total	701,076	652,729	748,000
County Attorney/Counselor			
Salaries	271,221	250,000	295,464
Contractual	26,843	8,000	11,000
Commodities	21,323	30,000	15,000
Capital Outlay	-	-	9,700
Total	319,387	288,000	331,164
County Clerk			
Salaries	106,428	120,405	119,849
Contractual	10,255	12,000	14,025
Commodities	2,916	6,000	15,400
Capital Outlay	-	-	-
Total	119,599	138,405	149,274
Total - Page 6b	1,448,319	1,333,134	1,587,807

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Neosho County

2024

FUND PAGE - GENERA

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commission			
Salaries	54,201	58,536	63,200
Contractual	2,800	30,240	28,000
Court Contingency	416	45,360	-
Contingency	-	267,287	-
Commodities	-	324	300
Capital Outlay	-	-	-
Total	57,417	401,747	91,500
County Treasurer			
Salaries	105,149	122,264	265,832
Contractual	2,909	5,940	5,530
Commodities	9,647	10,800	10,225
Capital Outlay	-	-	-
Total	117,705	139,004	281,587
District Court			
Salaries	4,207	-	-
Contractual	383,322	400,000	431,646
Commodities	1,474	10,000	10,000
Capital Outlay	-	10,000	11,000
Total	389,003	420,000	452,646
Election			
Salaries	28,300	40,000	60,798
Contractual	103,177	40,000	116,150
Commodities	16,918	10,000	16,550
Capital Outlay	-	-	-
Total	148,395	90,000	193,498
Emergency Preparedness			
Salaries	47,160	47,000	54,412
Contractual	5,152	10,000	7,950
Commodities	4,371	5,000	9,679
Capital Outlay	-	-	-
Total	56,683	62,000	72,041
Employee Benefits			
KPERS & KP&F	488,979	500,000	525,000
Payroll Taxes	366,687	400,000	425,000
Health Insurance	1,160,357	1,218,374	1,303,661
Other	111,294	115,000	125,000
Total	2,127,317	2,233,374	2,378,661
Total - Page 6c	2,896,520	3,346,125	3,469,933

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Neosho County

2024

FUND PAGE - GENERAL

Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Noxious Weed Control			
Salaries	16,354	25,000	35,000
Contractual	139	2,700	2,500
Commodities	11,875	30,000	50,000
Capital Outlay	-	-	-
Total	28,368	57,700	87,500
Register of Deeds			
Salaries	114,427	128,461	131,539
Contractual	4,231	6,480	5,800
Commodities	3,555	4,644	4,300
Capital Outlay	-	-	-
Total	122,213	139,585	141,639
Solid Waste			
Salaries	-	38,250	44,928
Contractual	779	29,500	19,700
Commodities	-	-	-
Capital Outlay	-	-	-
Total	779	67,750	64,628
Payroll			
Salaries	44,061	75,000	80,912
Contractual	6,782	3,750	5,000
Commodities	3,408	6,500	3,400
Capital Outlay	-	-	-
Total	54,251	85,250	89,312
Maintenance			
Salaries	68,563	75,000	86,740
Contractual	29,860	33,450	40,120
Commodities	5,158	4,000	7,250
Capital Outlay	-	-	-
Total	103,581	112,450	134,110
Total	-	-	-
Total - Page6d	309,192	462,735	517,189

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Neosho County

2024

FUND PAGE - GENERAL

Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Total	-	-	-
Total	-	-	-
Total	-	-	-
Total	-	-	-
Total - Page 6b	1,448,319	1,333,134	1,587,807
Total - Page 6c	2,896,520	3,346,125	3,469,933
Total - Page 6d	309,192	462,735	517,189
Total - Page 6e	-	-	-
Total Detail Expenditures**	4,654,031	5,141,994	5,574,929

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

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Neosho County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	207,439	612,097	837,065
Receipts:			
Ad Valorem Tax	1,546,364	1,387,481	x x x x x x x x
Delinquent Tax	24,506	25,000	25,000
Motor Vehicle Tax	132,029	135,000	175,596
Recreational Vehicle Tax	1,682	1,800	2,278
16/20M Vehicle Tax	-	-	6,217
Commercial Vehicle Tax	5,278	6,000	7,146
Watercraft Tax	-	-	1,191
Reimbused Expenss	170,821	185,000	-
Equalization and Adj.	643,328	500,000	548,594
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(43,947)	-	(45,085)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,480,061	2,240,281	720,937
Resources Available:	2,687,500	2,852,378	1,558,002

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Neosho County

2024

FUND PAGE - ROAD & Bridge

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	2,687,500	2,852,378	1,558,002
Road			
Personal Service	703,881	717,106	717,106
Contractual Services	329,430	329,430	423,150
Commodities	629,896	629,896	708,804
Shop			
Personal Service	133,947	60,632	137,280
Office			
Personal Services	63,993	63,993	60,632
Quarry			
Personal Services	41,211	41,211	69,680
Contractual Services	71,625	71,625	-
Comodities	101,420	101,420	55,000
Transfer out	-	-	-
Cash Forward (2024 column)	-	-	300,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,075,403	2,015,313	2,471,652
Unencumbered Cash Balance Dec 31	612,097	837,065	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,540,200	2,420,200	2,471,652
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,471,652
Tax Required			913,650
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			913,650

CPA Summary

Neosho County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Health Fund			
Unencumbered Cash Balance Jan 1	209,997	244,364	210,592
Receipts:			
Ad Valorem Tax	141,887	290,928	x x x x x x x x
Delinquent Tax	2,973	3,100	
Motor Vehicle Tax	29,452	34,000	36,819
Recreational Vehicle Tax	312	500	478
16/20 M Vehicle Tax	-	-	1,304
Commercial Vehicle Tax	972	1,200	1,498
Watercraft Tax	-	-	250
Reimbursed Expenses	89,831	-	-
State Grants	223,288	25,000	75,000
Charges for Services	90,171	75,000	90,000
Neighborhood Revitalization Rebate	(4,052)	(4,500)	(4,674)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	574,834	425,228	200,675
Resources Available:	784,831	669,592	411,267
Expenditures:			
Personal Service	326,507	350,000	390,437
Contractual Services	155,514	90,000	94,600
Commodities	58,446	19,000	74,014
Capital Outlay	-	-	-
Cash Forward (2024 column)	-	-	4,674
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	540,467	459,000	563,725
Unencumbered Cash Balance Dec 31	244,364	210,592	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	411,287	459,287	563,725
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			563,725
Tax Required			152,458
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			152,458

See Tab A

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Law Enforcement/EMS Fund			
Unencumbered Cash Balance Jan 1	342,459	636,950	768,895
Receipts:			
Ad Valorem Tax	2,479,284	2,325,124	x x x x x x x x
Delinquent Tax	29,950	30,000	30,000
Motor Vehicle Tax	171,165	200,000	294,261
Recreational Vehicle Tax	2,181	2,500	3,818
16/20 M Vehicle Tax	-	-	10,418
Commercial Vehicle Tax	6,843	7,500	11,975
Watercraft Tax	-	-	1,996
Reimbursed Expenses	54,660	43,200	62,000
Neighborhood Revitalization Rebate	(70,179)	(70,179)	(51,953)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,673,904	2,538,145	362,515
Resources Available:	3,016,363	3,175,095	1,131,410
Expenditures:			
Sheriff			
Personnel Services	831,640	834,000	1,041,525
Contractual Services	20,693	50,000	28,050
Commodities	132,502	15,000	141,000
Total Sheriff	984,835	899,000	1,210,575
Security			
Personnel Services	-	-	-
Contractual Services	-	1,600	58,492
Commodities	-	-	-
Total Security	-	1,600	58,492
Jail			
Personnel Services	520,211	600,000	693,639
Contractual Services	145,508	200,000	192,420
Commodities	188,518	125,000	248,800
Total Jail	854,237	925,000	1,134,859
Dispatch			
Personnel Services	432,590	455,000	546,231
Contractual Services	2,032	10,000	15,900
Commodities	-	5,600	11,650
Total Dispatch	434,622	470,600	573,781
Juvenile Detention	105,719	110,000	89,124
Cash Forward (2024 column)	-	-	100,000
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,379,413	2,406,200	3,166,831
Unencumbered Cash Balance Dec 31	636,950	768,895	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,735,016	2,756,294	3,166,831
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,166,831
Tax Required			2,035,421
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			2,035,421

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Ambulance Sales Tax Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	706,404	1,187,204	1,707,204
Receipts:			
Local Sales Tax	2,358,240	2,520,000	2,700,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,358,240	2,520,000	2,700,000
Resources Available:	3,064,644	3,707,204	4,407,204
Expenditures:			
Contractual	1,877,440	2,000,000	2,000,000
Cash Forward (2024 column)	-	-	2,407,204
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,877,440	2,000,000	4,407,204
Unencumbered Cash Balance Dec 31	1,187,204	1,707,204	0
2022/2023/2024 Budget Authority Amount:	2,120,000	2,120,000	4,407,204

Adopted Budget

Emergency Phone Equipment Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	158,985	116,380	73,880
Receipts:			
Collections	49,712	55,000	60,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,712	55,000	60,000
Resources Available:	208,697	171,380	133,880
Expenditures:			
Contractual	88,743	95,000	75,000
Commodities	3,574	2,500	10,000
Cash Forward (2024 column)	-	-	48,880
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	92,317	97,500	133,880
Unencumbered Cash Balance Dec 31	116,380	73,880	-
2022/2023/2024 Budget Authority Amount:	104,600	102,019	133,880

CPA Summary

Neosho County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	61,241	7,586	6,586
Receipts:			
Liquor Tax	11,240	12,000	12,760
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,240	12,000	12,760
Resources Available:	72,481	19,586	19,346
Expenditures:			
Contractual Services	64,895	13,000	19,346
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	64,895	13,000	19,346
Unencumbered Cash Balance Dec 31	7,586	6,586	0
2022/2023/2024 Budget Authority Amount:	64,895	16,961	19,346

Adopted Budget

Special Bridge fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	550,378	550,471	550,471
Receipts:			
Delinquent Tax	93	-	-
Transfer In	-	-	2,000,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	93	-	2,000,000
Resources Available:	550,471	550,471	2,550,471
Expenditures:			
Capital Outlay	-	-	2,550,471
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	-	-	2,550,471
Unencumbered Cash Balance Dec 31	550,471	550,471	-
2022/2023/2024 Budget Authority Amount:	550,245	550,378	2,550,471

CPA Summary

Neosho County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks and Recreation Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,095	2,587	2,287
Receipts:			
Liquor Tax	1,492	1,700	2,100
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,492	1,700	2,100
Resources Available:	2,587	4,287	4,387
Expenditures:			
Contractual	-	2,000	4,387
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	-	2,000	4,387
Unencumbered Cash Balance Dec 31	2,587	2,287	-
2022/2023/2024 Budget Authority Amount:	886	2,258	4,387

Adopted Budget

Wireless Phone Equipment Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	54,742	51,550	21,550
Receipts:			
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	-	-	-
Resources Available:	54,742	51,550	21,550
Expenditures:			
Contractual	3,192	30,000	21,550
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,192	30,000	21,550
Unencumbered Cash Balance Dec 31	51,550	21,550	-
2022/2023/2024 Budget Authority Amount:	54,894	49,742	21,550

CPA Summary

Neosho County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Shaw Road Bond and Interest Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,010,673	2,126,395	1,822,552
Receipts:			
Bond Proceeds	1,594,877	-	-
Interest on Idle Funds	3,121	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,597,998	-	-
Resources Available:	3,608,671	2,126,395	1,822,552
Expenditures:			
Principal	1,346,697	179,046	182,232
Interest	135,579	124,797	126,881
Cash Forward (2024 column)	-	-	1,513,439
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,482,276	303,843	1,822,552
Unencumbered Cash Balance Dec 31	2,126,395	1,822,552	-
2022/2023/2024 Budget Authority Amount:	1,450,460	1,452,438	1,822,552

See Tab A

CPA Summary

Neosho County

NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
County Treasurer Technology			DARE Grant			Drug Education Donation			Emergency Telephone Grant			Fish & Game Prosecuting Fee		
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	16,184		Cash Balance Jan 1	1		Cash Balance Jan 1	6,294		Cash Balance Jan 1	329		Cash Balance Jan 1	100	
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
Charges for Service	4,305			-			-			-		Charges for Service	300	
Total Receipts	4,305		Total Receipts	-		Total Receipts	-		Total Receipts	-		Total Receipts	300	4,605
Resources Available:	20,489		Resources Available:	1		Resources Available:	6,294		Resources Available:	329		Resources Available:	400	27,513
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Commodities	610			-			-			-		Contractual	400	
Total Expenditures	610		Total Expenditures	-		Total Expenditures	-		Total Expenditures	-		Total Expenditures	400	1,010
Cash Balance Dec 31	19,879		Cash Balance Dec 31	1		Cash Balance Dec 31	6,294		Cash Balance Dec 31	329		Cash Balance Dec 31	-	26,503
														26,503

**Note: These two block figures should agree.

CPA Summary

2024

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2022 is reported)

Neosho County

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Hazardous Material Grant		Jail Maintenance Reserve		Law Enforcement Body Cam		LEPC Grant		Noxious Weed Grant	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	16	Cash Balance Jan 1	62,447	Cash Balance Jan 1	3,703	Cash Balance Jan 1	17,203	Cash Balance Jan 1	402
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	-	Interest	526	Miscellaneous	504	Miscellaneous	-	Miscellaneous	-
Total Receipts	-	Total Receipts	526	Total Receipts	504	Total Receipts	-	Total Receipts	-
Resources Available:	16	Resources Available:	62,973	Resources Available:	4,207	Resources Available:	17,203	Resources Available:	402
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual	-	Contractual	13,769	Contractual	-	Contractual	-	Contractual	-
Total Expenditures	-	Total Expenditures	13,769	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-
Cash Balance Dec 31	16	Cash Balance Dec 31	49,204	Cash Balance Dec 31	4,207	Cash Balance Dec 31	17,203	Cash Balance Dec 31	402
Total		Total		Total		Total		Total	

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-E

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:	
Solid Waste Implementation Grant	Spark Program Grant	Special Equipment Reserve	Special Highway	Special Law Enforcement Trust	Total
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	
Grants	Grants	Transfers in	Grants	Charges for services	
				Less: net transfers out	
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	
Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	
Contractual	Contractual	Equipment	Commodities	Commodities	
		Capital Outlay			
Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	

**Note: These two block figures should agree.

CPA Summary

2024

The governing body of
Neosho County

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation

Less: Transfers	543,971	423,000	2,080,000
Net Expenditure	14,893,028	12,371,419	19,603,422
Total Tax Levied	6,552,908	6,757,407	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Assessed Valuation	130,201,436	135,895,708	152,727,311

*Tax rates are expressed in mills

$$\frac{0}{0}$$

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Neosho County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988

Revenue Neutral Rate*	42.909	Proposed Tax Rate	47.941
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No. 20

Neosho County

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds 2024	for	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General		2,718,087	17.797	72,084
Debt Service				0
Road & Bridge		1,700,035	11.131	45,085
Health Fund		176,259	1.154	4,674
Law Enforcement/EMS Fund		1,958,994	12.827	51,953
TOTAL		6,553,375	42.909	173,796

2023 July 1 Valuation: 152,727,311

Valuation Factor: 152,727.311

Neighborhood Revitalization Subj to Rebate: 4,050,371

Neighborhood Revitalization factor: 4,050.371

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.