

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

		2025 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
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	6,051,073	2,921,747	
Debt Service	10-113				
Road & Bridge	68-5,101	7	2,171,652	1,553,268	
Health Fund	65-204	8	542,037		
Law Enforcement/EMS Fund		8	3,063,036	2,601,939	
Ambulance Sales Tax Fund		9	2,000,000		
Emergency Phone Equipment Fund		9	85,000		
Special Alcohol Fund		10	12,760		
Special Bridge fund		10			
Special Parks and Recreation Fund		11			
Wireless Phone Equipment Fund		11			
Shaw Road Bond and Interest Fund		12	1,200,148		
Municipalities Fight Addiction			0		
Road Project Sales Tax Fund			0		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D					
Non-Budgeted Funds-E					
		17			
Totals		XXXXXXX	15,125,706	7,076,953	
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		20			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		21			

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

Revenue Neutral Rate
NO

Assisted by:
 Address:
 Email:
 Attest: 9-17-24 2024
 Heather Elsworth
 County Clerk

Paul West 9-17-24
Leslie Goh 9-17-24

Governing Body

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,220,542	507,475	6,702	15,646	26,610	3,010
Debt Service						
Road & Bridge	913,650	109,857	1,451	3,387	5,760	651
Health Fund	152,458	18,331	242	565	961	109
Law Enforcement/EMS Fund	2,035,421	244,738	3,232	7,545	12,833	1,451
TOTAL	7,322,071	880,401	11,627	27,143	46,164	5,221

County Treas Motor Vehicle Estimate 880,401County Treas Recreational Vehicle Estimate 11,627County Treas 16/20M Vehicle Estimate 27,143County Treas Commercial Vehicle Tax Estimate 46,164County Treas Watercraft Tax Estimate 5,221Motor Vehicle Factor 0.12024Recreational Vehicle Factor 0.0015916/20M Vehicle Factor 0.00371Commercial Vehicle Factor 0.00630Watercraft Factor 0.00071

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Ash Grove Tax Protest Fund		-	-	Resolution
General Fund	Special Equipment Reserve Fund		-	-	K.S.A. 19-119
General Fund	Solid Waste Fund		-	-	Resolution
River Rock Tax Protest Fund	General Fund		-	-	Resolution
Wind Farm Contribution Fund	Special Bridge	-	-	2,000,000	Resolution
Special Auto Fund	General Fund	20,637	95,000	95,000	K.S.A. 8-145
Wind Farm Contribution Fund	General Fund	-	400,000	-	Resolution
LEPC Grant Fund	General Fund	17,203			
Resource Typing Grant Fund	General Fund	8,000			
Emergency Telephone Grant Fund	General Fund	329			
Noxious Weed Grant Fund	General Fund	402			
Special Noxious Weed Fund	General Fund	20,181			
Roand and Bridge Fund		225,339			
Wind Farm Contribution Fund	Special Equipment Reserve Fund			200,000	
ARPA	General Fund			522,341	
	Total	292,091	495,000	2,817,341	
	Adjustments*				
	Adjusted Totals	292,091	495,000	2,817,341	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021-B Hospital Revenue Bonds	9/1/2021	8/1/2025	.037-1.005%	3,560,000	1,560,000	3/1 & 9/1	9/1	12,012	1,015,000	5,723	545,000
Total G.O. Bonds					1,560,000			12,012	1,015,000	5,723	545,000
Revenue Bonds:											
Series 2015 - Sales Tax Refunding Bonds	5/27/2015	10/1/2030	2.00-4.00%	7,260,000	370,000	3/1 & 9/1	9/1	12,233	58,359	12,697	46,896
Series 2021-A Sales Tax Refunding Bonds	9/1/2021	8/1/2026	2.50-3.00%	1,880,000	1,880,000	3/1 & 9/1	9/1	47,000	0	56,000	880,000
Total Revenue Bonds					2,250,000			59,233	58,359	68,697	926,896
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					3,810,000			71,245	1,073,359	74,420	1,471,896

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
HVAC Lease Purchase Agreement	2/2/2021	5	0.02	1,000,000	618,690	209,329	209,329
Grader/Tractors/Brush Cutters (87,88,96)	1/18/2019	6	0.04	485,008	150,851	79,298	78,787
Motor Grader #91	12/28/2016	8	0.03	240,033	58,841	30,364	30,364
Motor Grader #94	12/28/2016	8	0.03	240,033	58,841	30,364	30,364
Motor Grader #95-2	12/21/2021	4	0.02	246,622	185,482	64,452	64,452
Motor Grader #97	12/28/2016	8	0.03	240,033	58,841	30,364	30,364
Totals				1,131,546	444,171	443,660	

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

Neosho County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	61,144	-274,794	347,849
Receipts:			
Ad Valorem Tax	2,498,031	4,220,542	x x x x x x x x x
Delinquent Tax	139,142	50,000	-
Motor Vehicle Tax	272,431	250,000	507,475
Recreational Vehicle Tax	3,575	4,522	6,702
16/20M Vehicle Tax	-	12,338	15,646
Commercial Vehicle Tax	14,800	14,183	26,610
Watercraft Tax	-	2,364	3,010
Gross Earnings (Intangible) Tax	-	-	-
LAVTR	-	-	14,535
Local Alcoholic Liquor	1,527	1,800	1,800
Local Sales Tax	803,435	850,000	895,000
Oil, Gas, Mineral Tax	-	-	13,607
Interest on Delinquent Tax	222,345	150,000	225,000
County Officer Fees	180,012	150,000	154,387
Diversion Fees	39,661	40,000	41,016
Licenses, Fees, and Permits	30,032	25,000	1,866
Transfers in	65,339	95,000	95,000
Reimbursements	79,634	92,800	92,800
ARPA to Commission Contingency Wage Study			522,341
Transfers from Wind Farm Contribution Fund	-	400,000	-
Interest on Idle Funds	222,675	300,000	290,000
Neighborhood Revitalization Rebate	(37,272)	(38,000)	(125,318)
Miscellaneous	295	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,535,662	6,620,549	2,781,477
Resources Available:	4,596,806	6,345,755	3,129,326

Page No. 6

Neosho County

2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,596,806	6,345,755	3,129,326
Expenditures:			
Appraisal	321,962	359,009	357,485
Courthouse General	698,409	752,729	748,000
County Attorney/Counselor	250,724	331,164	272,260
County Commission	56,620	91,500	91,500
District Court	459,618	452,646	452,646
Election	131,980	193,498	138,648
Emergency Preparedness	56,935	72,041	72,041
Treasurer	126,479	281,587	281,587
Noxious Weed Control	50,237	87,500	87,500
Register of Deeds	121,865	141,639	141,639
Solid Waste	62,511	64,628	60,884
Payroll	68,875	89,312	68,062
Maintenance	95,019	134,110	134,110
Memoirial Park Cemetery Maintenance	9,389	12,500	11,250
Clerk	108,740	149,274	176,965
Southeast Kansas Mental Health Center	-	98,100	88,290
Neosho County Conservation District	25,000	22,500	20,250
Chanute Regional Development Authority	-	15,000	13,500
District 31 Coroner	43,266	35,000	50,000
MEM-Erie Historical Society and Museum	-	3,500	3,150
Neosho County Area Agency on Aging	-	46,350	41,715
Neosho County Fair Board	-	12,600	12,700
Neosho County Historical Society	-	-	-
Safari Museum	-	9,000	8,100
SEK-CAP	16,364	16,364	14,727
SEKAA	-	11,276	10,148
SEKRPC	4,786	4,876	4,876
Tri Valley	60,000	58,500	52,650
Osage Mission Museum	-	9,000	8,100
Hope Unlimited			40,300
HVAC Lease Payment	187,550	209,329	209,329
Employee Benefits	1,903,261	2,233,374	2,378,661
Transfer to Equipment Reserve	-	-	-
Transfers Out	12,010	-	-
Subtotal	4,871,600	5,997,906	6,051,073
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,871,600	5,997,906	6,051,073
Unencumbered Cash Balance Dec 31	-274,794	347,849	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount:	5,356,252	6,521,824	6,051,073
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,051,073
Delinquent Comp Rate:		Tax Required	2,921,747
	0.0%		0
	Amount of 2024 Ad Valorem Tax		2,921,747

CPA Summary

Page No. 6a

See Tab B

Delinquent Comp Rate:	0.0%	
	Amount of 2024 Ad Valorem Tax	2,921,747

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Appraisal			
Salaries	282,176	316,680	317,040
Contractual	23,858	17,029	15,245
Commodities	15,928	25,300	25,200
Capital Outlay	-	-	-
Total	321,962	359,009	357,485
Courthouse General			
Salaries	-		
Contractual	659,618	700,000	700,000
Commodities	38,791	52,729	48,000
Capital Outlay	-	-	-
Total	698,409	752,729	748,000
County Attorney/Counselor			
Salaries	205,848	295,464	236,560
Contractual	16,686	11,000	11,000
Commodities	28,190	15,000	15,000
Capital Outlay	-	9,700	9,700
Total	250,724	331,164	272,260
County Commission			
Salaries	52,116	63,200	63,200
Contractual	4,415	28,000	28,000
Commodities	89	300	300
Capital Outlay	-	-	-
Total	56,620	91,500	91,500
District Court			
Salaries	5,714	-	-
Contractual	453,291	431,646	431,646
Commodities	613	10,000	10,000
Capital Outlay	-	11,000	11,000
Total	459,618	452,646	452,646
Election			
Salaries	41,105	60,798	43,498
Contractual	79,359	116,150	79,900
Commodities	11,516	16,550	15,250
Capital Outlay	-	-	-
Total	131,980	193,498	138,648
Emergency Preparedness			
Salaries	47,144	54,412	54,412
Contractual	6,319	7,950	7,950
Commodities	3,472	9,679	9,679
Capital Outlay	-	-	-
Total	56,935	72,041	72,041
Treasurer			
Salaries	113,208	265,832	265,832
Contractual	3,737	5,530	10,000
Commodities	9,534	10,225	5,755
Capital Outlay	-	-	-
Total	126,479	281,587	281,587
Total - Page 6b	2,102,727	2,534,174	2,414,167

Neosho County

2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Noxious Weed Control			
Salaries	19,162	35,000	35,000
Contractual	-	2,500	2,500
Commodities	31,075	50,000	50,000
Capital Outlay	-	-	-
Total	50,237	87,500	87,500
Register of Deeds			
Salaries	114,775	131,539	131,539
Contractual	4,242	5,800	5,800
Commodities	2,848	4,300	4,300
Capital Outlay	-	-	-
Total	121,865	141,639	141,639
Solid Waste			
Salaries	39,733	44,928	41,184
Contractual	22,778	19,700	19,700
Commodities	-	-	-
Capital Outlay	-	-	-
Total	62,511	64,628	60,884
Payroll			
Salaries	63,567	80,912	59,712
Contractual	2,591	5,000	4,950
Commodities	2,717	3,400	3,400
Capital Outlay	-	-	-
Total	68,875	89,312	68,062
Maintenance			
Salaries	64,508	86,740	86,740
Contractual	24,558	40,120	40,120
Commodities	5,953	7,250	7,250
Capital Outlay	-	-	-
Total	95,019	134,110	134,110
Memoirial Park Cemetery Maintenance			
Salaries	-	-	-
Contractual	9,356	12,500	12,500
Commodities	33	-	-
Capital Outlay	-	-	-
Total	9,389	12,500	12,500
Clerk			
Salaries	94,233	119,849	147,540
Contractual	10,739	14,025	14,025
Commodities	3,768	15,400	15,400
Capital Outlay	-	-	-
Total	108,740	149,274	176,965
Total - Page 6c	516,636	678,963	681,660

Total - Page 6b	2,102,727	2,534,174	2,414,167
Total - Page 6c	516,636	678,963	681,660
Total Detail Expenditures**	2,619,363	3,213,137	3,095,827

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

Page 6f

Neosho County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	660,467	581,482	19,417
Receipts:			
Ad Valorem Tax	1,346,291	913,650	x x x x x x x x
Delinquent Tax	52,965	-	-
Motor Vehicle Tax	200,287	175,596	109,857
Recreational Vehicle Tax	2,628	2,278	1,451
16/20M Vehicle Tax	-	6,217	3,387
Commercial Vehicle Tax	10,881	7,146	5,760
Watercraft Tax	-	1,191	651
Reimbursed Expenses	317,050	-	-
Equalization and Adj.	654,952	548,594	548,594
Interest on Idle Funds			-
Interest on Delinquent Taxes	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(37,584)	(45,085)	(70,733)
Miscellaneous	217		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,547,687	1,609,587	598,967
Resources Available:	3,208,154	2,191,069	618,384

Page No. 7

Neosho County

2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,208,154	2,191,069	618,384
Road			
Personal Service	650,142	1,134,698	1,134,698
Contractual Services	699,931	-	-
Commodities	743,630	-	-
Total	2,093,703	1,134,698	1,134,698
Operational Costs	-	1,036,954	1,036,954
Shop			
Personal Service	90,155	-	
Total	90,155	-	-
Office			
Personal Services	61,978	-	
Total	61,978	-	-
Quarry			
Personal Services	40,274	-	
Contractual Services	115,223	-	
Commodities	-	-	
Total	155,497	-	-
Transfer out	225,339	-	-
Cash Reserve (2025 column)			
Miscellaneous	217		
Does miscellaneous exceed 10% of Total Receipts			
Total Expenditures	2,626,672	2,171,652	2,171,652
Unencumbered Cash Balance Dec 31	581,482	19,417	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,420,200	2,471,652	2,171,652
See Tab A			
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,171,652
		Tax Required	1,553,268
		Delinquent Comp Rate:	0.0%
		Amount of 2024 Ad Valorem Tax	0
			1,553,268

CPA Summary

Neosho County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Health Fund			
Unencumbered Cash Balance Jan 1	241,263	444,704	303,419
Receipts:			
Ad Valorem Tax	281,941	152,458	x x x x x x x x
Delinquent Tax	6,940	-	-
Motor Vehicle Tax	18,468	20,000	18,331
Recreational Vehicle Tax	242	478	242
16/20 M Vehicle Tax	-	-	565
Commercial Vehicle Tax	1,003	1,304	961
Watercraft Tax	-	-	109
Reimbursed Expenses	80,272	83,200	83,200
State Grants	377,597	75,000	75,000
Charges for Services	61,114	90,000	90,000
Interest on Delinquent Taxes	-	-	-
Interest on Idle Funds	-	-	-
Neighborhood Revitalization Rebate	(7,879)	(4,674)	(4,260)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% of Total R			
Total Receipts	819,698	417,766	264,148
Resources Available:	1,060,961	862,470	567,567
Expenditures:			
Personal Service	363,407	390,437	390,437
Contractual Services	195,170	94,600	94,600
Commodities	57,660	74,014	57,000
Capital Outlay	-	-	-
Cash Reserve (2025 column)			
Miscellaneous	20		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	616,257	559,051	542,037
Unencumbered Cash Balance Dec 31	444,704	303,419	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	459,287	563,725	542,037

Non-Appropriated Balance	
See Tab A	Total Expenditure/Non-Appr Balance
	542,037
	Tax Required
	0
Delinquent Comp Rate:	0.0%
Amount of 2024 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Law Enforcement/EMS Fund			
Unencumbered Cash Balance Jan 1	641,963	921,286	204,381
Receipts:			
Ad Valorem Tax	2,253,284	2,035,421	x x x x x x x x
Delinquent Tax	76,271	-	-
Motor Vehicle Tax	319,841	294,261	244,738
Recreational Vehicle Tax	4,197	3,818	3,232
16/20 M Vehicle Tax	-	10,418	7,545
Commercial Vehicle Tax	17,376	11,975	12,833
Watercraft Tax	-	1,986	1,451
Interest on Delinquent Taxes	-	-	-
Reimbursed Expenses	44,974	62,000	62,000
Interest on Idle Funds	-	-	-
Officer Fees	18,018		
Neighborhood Revitalization Rebate	(62,986)	(51,953)	(75,083)
Miscellaneous	346	-	-
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,671,320	2,367,926	256,716
Resources Available:	3,313,283	3,289,212	461,097
Expenditures:			
Sheriff			
Personnel Services	758,906	1,041,525	1,054,537
Contractual Services	27,337	28,050	28,050
Commodities	170,447	141,000	141,000
Total Sheriff	956,690	1,210,575	1,223,587
Security			
Personnel Services	-	-	-
Contractual Services	-	58,492	58,492
Commodities	-	-	-
Total Security	-	58,492	58,492
Jail			
Personnel Services	465,760	693,639	693,639
Contractual Services	162,704	192,420	192,420
Commodities	231,092	248,800	248,800
Total Jail	859,556	1,134,859	1,134,859
Dispatch			
Personnel Services	466,607	564,231	546,231
Contractual Services	7,900	15,900	15,900
Commodities	-	11,650	11,650
Total Dispatch	474,507	591,781	573,781
Juvenile Detention			
Contractual Services	-	-	-
Commodities	101,244	89,124	72,317
Total Juvenile Detention	101,244	89,124	72,317
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,391,997	3,084,831	3,063,036
Unencumbered Cash Balance Dec 31	921,286	204,381	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,756,294	3,166,831	3,063,036
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		3,063,036	
Tax Required		2,601,939	
Delinquent Comp Rate:	0.0%	0	
Amount of 2024 Ad Valorem Tax		2,601,939	

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Ambulance Sales Tax Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,187,204	1,538,753	2,238,753
Receipts:			
Local Sales Tax	2,471,549	2,700,000	2,700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,471,549	2,700,000	2,700,000
Resources Available:	3,658,753	4,238,753	4,938,753
Expenditures:			
Contractual	2,120,000	2,000,000	2,000,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,120,000	2,000,000	2,000,000
Unencumbered Cash Balance Dec 31	1,538,753	2,238,753	2,938,753
2023/2024/2025 Budget Authority Amount	2,120,000	4,407,204	2,000,000

Adopted Budget

Adopted Budget Emergency Phone Equipment Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	116,380	66,778	26,958
Receipts:			
Reimbursements	150	-	-
Emergency Telephone Tax	48,110	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	48,260	60,000	60,000
Resources Available:	164,640	126,778	86,958
Expenditures:			
Contractual	97,692	87,320	75,000
Commodities	170	12,500	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	97,862	99,820	85,000
Unencumbered Cash Balance Dec 31	66,778	26,958	1,958
2023/2024/2025 Budget Authority Amount	102,019	133,880	85,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,586	19,954	13,368
Receipts:			
Liquor Tax	12,368	12,760	12,760
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	12,368	12,760	12,760
Resources Available:	19,954	32,714	26,128
Expenditures:			
Contractual	-	19,346	12,760
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	-	19,346	12,760
Unencumbered Cash Balance Dec 31	19,954	13,368	13,368
2023/2024/2025 Budget Authority Amount	16,961	19,346	12,760

Adopted Budget

Adopted Budget Special Bridge fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	550,471	456,109	456,109
Receipts:			
Transfers In	225,339		2,000,000
Interest on Idle Funds	57		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	225,396	-	2,000,000
Resources Available:	775,867	456,109	2,456,109
Expenditures:			
Contractual	319,758		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	319,758	-	-
Unencumbered Cash Balance Dec 31	456,109	456,109	2,456,109
2023/2024/2025 Budget Authority Amount	550,378	2,550,471	-

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks and Recreation Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,587	4,114	6,214
Receipts:			
Liquor Tax	1,527	2,100	2,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,527	2,100	2,100
Resources Available:	4,114	6,214	8,314
Expenditures:			
Contractual	-		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	-	-	-
Unencumbered Cash Balance Dec 31	4,114	6,214	8,314
2023/2024/2025 Budget Authority Amount	2,258	4,387	-

Adopted Budget

Adopted Budget Wireless Phone Equipment Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	51,550	48,322	48,322
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	-	-	-
Resources Available:	51,550	48,322	48,322
Expenditures:			
Contractual	3,228		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,228	-	-
Unencumbered Cash Balance Dec 31	48,322	48,322	48,322
2023/2024/2025 Budget Authority Amount	49,742	21,550	-

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Shaw Road Bond and Interest Fund			
Unencumbered Cash Balance Jan 1	2,126,395	2,348,202	2,039,089
Receipts:			
Local Sales Tax	1,647,695		
Interest on Idle Funds	23,700		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,671,395	0	0
Resources Available:	3,797,790	2,348,202	2,039,089
Expenditures:			
Bond-Principal	1,360,000	182,232	1,065,582
Bond-Interest	89,588	126,881	134,566
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	1,449,588	309,113	1,200,148
Unencumbered Cash Balance Dec 31	2,348,202	2,039,089	838,941
2023/2024/2025 Budget Authority Amount	1,452,438	1,822,552	1,200,148

Adopted Budget

Municipalities Fight Addiction	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,979	43,030	52,623
Receipts:			
Grant Receipts	40,051	9,593	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	40,051	9,593	0
Resources Available:	43,030	52,623	52,623
Expenditures:			
Contractual	-	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	43,030	52,623	52,623
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Road Project Sales Tax Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Sales Tax	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Transfer Out	0	0	0
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

CPA Summary

Neosho County

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
ARPA		CDBG Micro Loan		CDBG Udall Road Grant		CERT Grant		County Clerk Technology	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	1,736,859	Cash Balance Jan 1	5,276	Cash Balance Jan 1		Cash Balance Jan 1	9,795	Cash Balance Jan 1	28,734
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Grants	0	Charges for Service	0	Grants	0	Grants	0	Fees	3,820
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	3,820
Resources Available:	1,736,859	Resources Available:	5,276	Resources Available:	11,040	Resources Available:	9,795	Resources Available:	32,554
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	569,283	Contractual	0	Contractual	0	Transfers Out	9,795	Commodities	1,809
Contractual	357,337								
Total Expenditures	926,620	Total Expenditures	0	Total Expenditures	0	Total Expenditures	9,795	Total Expenditures	1,809
Cash Balance Dec 31	810,239	Cash Balance Dec 31	5,276	Cash Balance Dec 31	11,040	Cash Balance Dec 31	0	Cash Balance Dec 31	30,745
									857,300
									857,300

**Note: These two block figures should agree.

CPA Summary

Neosho County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
County Treasurer Technology	MV Open Records	LEOP Review & Update	Emergency Telephone Grant	Fish & Game Prosecuting Fee
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1	19,879	Cash Balance Jan 1	10	Cash Balance Jan 1
			47	329
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:
Fees	3,820			Grants
Total Receipts	3,820	Total Receipts	-	-
Resources Available:	23,699	Resources Available:	10	Resources Available:
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:
Commodities	7,769	Contractual	10	Transfers Out
Total Expenditures	7,769	Total Expenditures	10	329
Cash Balance Dec 31	15,930	Cash Balance Dec 31	-	Cash Balance Dec 31
			-	-
				Contractual
				-
				Total Expenditures
				-
				Cash Balance Dec 31
				650
				16,580
				16,580

**Note: These two block figures should agree.

CPA Summary

Neosho County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2023 is reported)

2025

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	-	Cash Balance Jan 1	4,207	Cash Balance Jan 1	17,203	Cash Balance Jan 1	402
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Total Receipts	-	Total Receipts	-	Total Receipts	1,523	Total Receipts	-	Total Receipts	1,523
Resources Available:	16	Resources Available:	-	Resources Available:	5,730	Resources Available:	17,203	Resources Available:	402
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Transfers Out	16					Transfers Out	17,203	Transfers Out	402
Total Expenditures	16	Total Expenditures	-	Total Expenditures	-	Total Expenditures	17,203	Total Expenditures	402
Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	5,730	Cash Balance Dec 31	-	Cash Balance Dec 31	5,730
									5,730

**Note: These two block figures should agree.

CPA Summary

Neosho County

2025

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-D

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:	
Prosecuting Attorney Fees	Prosecuting Attorney Training	Register of Deeds Technology	Resource Typing Grant	River Rock Litigation Reserve	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	
		19,434	67,622	8,000	347,282
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	
	Fees	Fees	15,280		
Total Receipts	-	Total Receipts	15,280	Total Receipts	-
Resources Available:	-	Resources Available:	82,902	Resources Available:	8,000
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	
Contractual	Contractual	Commodities	9,250	Transfers Out	8,000
Total Expenditures	-	Total Expenditures	9,250	Total Expenditures	8,000
Cash Balance Dec 31	-	Cash Balance Dec 31	73,652	Cash Balance Dec 31	-
					252,226
					350,933
					350,933

**Note: These two block figures should agree.

CPA Summary

Neosho County

2025

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	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	200	Cash Balance Jan 1	790,890	Cash Balance Jan 1	309,122
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	Receipts:
Total Receipts	-	Total Receipts	-	Total Receipts	47,000
Resources Available:	200	Resources Available:	-	Resources Available:	356,122
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:
Transfers Out	200	Capital Outlay	400,676	Commodities	113,332
Total Expenditures	200	- Total Expenditures	400,676	Total Expenditures	113,332
Cash Balance Dec 31	-	- Cash Balance Dec 31	390,214	Cash Balance Dec 31	242,790
					514,208
					633,004
					633,004

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds-E

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:	
Special Machinery	Wind Farm Contribution	Solid Waste	Special Auto	Special Noxious Weed	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	189,988	Cash Balance Jan 1	2,419,207	Cash Balance Jan 1	(2,770)
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	Receipts:
	Interest on Idle Funds	Transfers In	1,336	Motor Vehicle Tax	117,859
	Fees	Miscellaneous	1,434	Fees	10,575
Total Receipts	-	Total Receipts	1,048,043	Total Receipts	2,770
Resources Available:	189,988	Resources Available:	3,467,250	Resources Available:	-
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:
Commodities	23,800	Contractual	632,486	Transfers Out	20,637
		Transfers Out	400,000	Personnel Services	104,486
Total Expenditures	23,800	Total Expenditures	1,032,486	Total Expenditures	125,123
Cash Balance Dec 31	166,188	Cash Balance Dec 31	2,434,764	Cash Balance Dec 31	16,030

**Note: These two block figures should agree.

CPA Summary

Neosho County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Neosho County

will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,871,600	20.265	5,997,906	27.634	6,051,073	2,921,747	19.408
Debt Service							
Road & Bridge	2,626,672	10.210	2,171,652	5.982	2,171,652	1,553,268	10.318
Health Fund	616,257	2.141	559,051	0.998	542,037		
Law Enforcement/EMS Fund	2,391,997	17.110	3,084,831	13.327	3,063,036	2,601,939	17.284
Ambulance Sales Tax Fund	2,120,000		2,000,000		2,000,000		
Emergency Phone Equipment Fund	97,862		99,820		85,000		
Special Alcohol Fund			19,346		12,760		
Special Bridge fund	319,758						
Special Parks and Recreation Fund							
Wireless Phone Equipment Fund	3,228						
Shaw Road Bond and Interest Fund	1,449,588		309,113		1,200,148		
Municipalities Fight Addiction	0		0		0		
Road Project Sales Tax Fund	0		0		0		
Non-Budgeted Funds-A	938,224						
Non-Budgeted Funds-B	8,155						
Non-Budgeted Funds-C	17,621						
Non-Budgeted Funds-D	17,910						
Totals	15,478,872	49.726	14,241,719	47.941	15,125,706	7,076,953	47.010
					Revenue Neutral Rate **		47.065
Less: Transfers	292,091		495,000		2,817,341		
Net Expenditure	15,186,781		13,746,719		12,308,365		
Total Tax Levied	6,757,407		7,322,071		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	135,895,708		152,727,311		150,543,430		

Outstanding Indebtedness,

	2022	2023	2024
G.O. Bonds	5,440,000	3,460,000	1,560,000
Revenue Bonds	1,080,000	1,610,000	2,250,000
Other	0	0	0
Lease Pur. Princ.	2,067,703	1,536,207	1,131,546
Total	8,587,703	6,606,207	4,941,546

*Tax rates are expressed in mills

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

0
0

Neosho County

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds 2025	for	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General		4,024,047	26.730	125,318
Road & Bridge		2,271,309	15.087	70,733
Health Fund		136,790	0.909	4,260
Law Enforcement/EMS Fund		2,410,974	16.015	75,083
TOTAL		8,843,120	58.741	275,394

2024 July 1 Valuation: 150,543,430

Valuation Factor: 150,543.430

Neighborhood Revitalization Subj to Rebate: 4,688,248

Neighborhood Revitalization factor: 4,688.248

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