

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 2026; and
 (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:

		Page No.	2026 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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	6,446,089	3,139,115	
Road & Bridge	68-5,101	7	2,289,021	1,023,072	
Health Fund	65-204	8	542,836	3,728	
Law Enforcement/EMS Fund	79-1946, 65-6113	8	3,162,406	2,545,090	
Ambulance Sales Tax Fund		9	5,436,057		
Emergency Phone Equipment Fund		9	102,722		
Special Alcohol Fund		10	29,798		
Special Parks and Recreation Funds		11	15,665		
Wireless Phone Equipment Fund		11	45,094		
Municipalities Fight Addiction		12	88,194		
Road Project Sales Tax Fund		13	2,500,000		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals		xxxxxx	20,657,883	6,711,005	
Budget Hearing Notice		17			County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		18			

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

Assisted by:

Chasity Foreaker

Address:

100 S Main St

Erie, KS 66733

Email:

nococlerk@neoshocountyks.org

Attest: _____, 2025

Governing Body

County Clerk

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RTV	16/20M Veh	Comm Veh	Watercraft
General	2,921,747	323,758	4,066	9,895	16,605	2,428
Debt Service						
Road & Bridge	1,553,268	172,118	2,161	5,260	8,828	1,291
Health Fund						
Law Enforcement/EMS F	2,601,939	288,321	3,620	8,811	14,788	2,163
TOTAL	7,076,954	784,197	9,847	23,966	40,221	5,882

County Treas Motor Vehicle Estimate 784,197County Treas Recreational Vehicle Estimate 9,847County Treas 16/20M Vehicle Estimate 23,966County Treas Commercial Vehicle Tax Estimate 40,221County Treas Watercraft Tax Estimate 5,882Motor Vehicle Factor 0.11081Recreational Vehicle Factor 0.0013916/20M Vehicle Factor 0.00339Commercial Vehicle Factor 0.00568Watercraft Factor 0.00083

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
ARPA	General Fund	-	522,341	-	K.S.A. 8-145
Special Auto Fund	General Fund	16,030	109,368	95,000	K.S.A. 8-145
Special Bridge Fund	General Fund	-	1,015,766	-	Residual Equity
Shaw Road Bond & Interest Fund	General Fund	-	202,623	-	K.S.A 10-117a
Wind Farm / Pilot Contribution Fund	General Fund	-	-	-	Resolution
Wind Farm / Pilot Contribution Fund	Special Equipment Reserve Fund	-	200,000	-	K.S.A. 68-141g
Wind Farm / Pilot Contribution Fund	Special Bridge Fund	1,000,000	2,000,000	-	Resolution
General Fund	Special Equipment Reserve Fund	-	-	150,000	K.S.A. 68-141g
Total		1,016,030	4,050,098	245,000	
Adjustments*					
Adjusted Totals		1,016,030	4,050,098	245,000	

***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, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Series 2015 - Sales Tax Refunding Bond	5/27/2015	10/1/2030	2.00-4.00%	7,260,000	0						
Series 2021-A Sales Tax Refunding Bond	9/1/2021	8/1/2026	2.50-3.00%	1,880,000	0						
Series 2021-B Hospital Revenue Bonds	9/1/2021	8/1/2025	4.4-4.74%	545,000	0						
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
HVAC Lease Purchase Agreement	2/2/2021	60	2.00	1,000,000	409,375	418,869	0
Grader/Tractors/Brush Cutters (87,88,96)	1/18/2019	72	4.00	485,008	76,603	78,787	0
Motor Grader #91	12/28/2016	96	3.00	240,033	29,854	30,364	0
Motor Grader #94	12/28/2016	96	3.00	240,033	29,854	30,364	0
Motor Grader #95-2	12/21/2021	48	2.00	246,622	124,342	127,699	0
Motor Grader #97	12/28/2016	96	3.00	240,033	29,854	30,364	0
Totals				699,882	716,447	0	

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	(296,572)	373,210	1,169,619
Receipts:			
Ad Valorem Tax	4,087,644	2,921,747	x x x x x x x x
Delinquent Tax	6,356		
Motor Vehicle Tax	319,104	507,475	323,758
Recreational Vehicle Tax	4,136	6,702	4,066
16/20M Vehicle Tax	-	15,646	9,895
Commercial Vehicle Tax	14,345	26,610	16,605
Watercraft Tax	-	3,010	2,428
Gross Earnings (Intangible) Tax			-
LAVTR	-	14,535	-
Oil, Gas, Mineral Production Tax	-	13,607	-
Excise Tax	-	1,059	94
Local Alcoholic Liquor	1,467	5,042	5,042
Local Sales Tax	997,421	895,000	895,000
Interest on Delinquent Tax	119,684	225,000	225,000
County Officer Fees	142,555	154,387	155,000
Diversion Fees	5,937	41,016	42,000
Licenses, Fees, and Permits	1,100	1,866	1,900
Transfers In	16,030	1,850,098	95,000
Reimbursements	80,981	-	93,000
Charges for Services	52,556	-	55,000
Interest on Idle Funds	680,420	290,000	290,000
Neighborhood Revitalization Rebate	(77,230)	(125,318)	(21,230)
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,452,506	6,847,482	2,192,558
Resources Available:	6,155,934	7,220,692	3,362,177

Page No. 6

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,155,934	7,220,692	3,362,177
Expenditures:			
Appraiser/GIS	334,990	357,485	360,076
Courthouse General	756,557	748,000	948,000
County Attorney	279,654	272,260	336,323
County Commission	78,501	91,500	65,116
District Court	465,136	452,646	497,812
Election	181,663	138,648	151,093
Emergency Preparedness	63,261	72,041	77,501

State of Kansas
County

Treasurer	270,352	281,587	319,195
Noxious Weed	12,095	87,500	112,384
Register of Deeds	137,759	141,639	152,268
Solid Waste	53,642	60,884	45,361
Payroll/Human Resources	80,427	68,062	70,640
Maintenance	116,860	134,110	135,957
Neosho County Memorial Park Cemetery	11,698	11,250	11,250
Clerk	140,468	176,965	149,785
Employee Benefits	2,215,436	2,378,661	2,578,661
District #31 Coroner	67,920	50,000	50,000
Neosho County Fair Board	12,600	12,700	12,400
Neosho County Conservation District	22,500	20,250	25,000
Mem-Erie Historical Society	3,500	3,150	3,150
SEK-CAP SEK Community Action Program	16,364	14,727	14,727
SEK Mental Health Center	98,100	88,290	1
Hope Unlimited	-	40,300	40,300
Neosho County Area Agency on Aging	46,350	41,715	41,715
SEK Area Agency on Aging	11,276	10,148	10,148
Martin & Osa Johnson Safari Museum	9,000	8,100	8,100
Tri-Valley Developmental Services	58,500	52,650	52,650
Chanute Regional Development Authority	15,000	13,500	13,500
SEK Regional Planning Commission	4,786	4,876	4,876
Osage Mission Museum	9,000	8,100	8,100
HVAC Lease Payment	209,329	418,869	-
Transfer to Special Equipment Fund	-	-	150,000
Subtotal	5,782,724	6,260,613	6,446,089
Cash Reserve (2026 column)			-
Miscellaneous		(209,540)	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,782,724	6,051,073	6,446,089
Unencumbered Cash Balance Dec 31	373,210	1,169,619	x x x x x x x x
2024/2025/2026 Budget Authority Amount	6,521,824	6,051,073	6,446,089
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	
		Tax Required	
		Delinquent Comp Rate: 1.79%	
		Amount of 2025 Ad Valorem Tax	

Neosho County

2026

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Appraiser/GIS			
Salaries	301,312	317,040	316,391
Contractual	14,586	15,245	16,285
Commodities	19,092	25,200	27,400
Total	334,990	357,485	360,076
Courthouse General			
Contractual	732,495	700,000	888,000
Commodities	24,062	48,000	60,000
Total	756,557	748,000	948,000
County Attorney			
Salaries	250,208	236,560	251,115
Contractual	3,328	11,000	62,458
Commodities	26,118	15,000	22,750
Capital Outlay	-	9,700	-
Total	279,654	272,260	336,323
County Commission			
Salaries	57,085	63,200	57,201
Contractual	21,117	28,000	7,615
Commodities	299	300	300
Total	78,501	91,500	65,116
District Court			
Salaries	5,958	-	-
Contractual	459,178	431,646	476,812
Commodities	-	10,000	10,000
Capital Outlay	-	11,000	11,000
Total	465,136	452,646	497,812
Election			
Salaries	49,502	43,498	47,493
Contractual	115,450	79,900	78,700
Commodities	16,711	15,250	12,900
Capital Outlay	-	-	12,000
Total	181,663	138,648	151,093
Emergency Preparedness			
Salaries	52,580	54,412	59,646
Contractual	6,045	7,950	9,455
Commodities	4,636	9,679	8,400
Total	63,261	72,041	77,501
Treasurer			
Salaries	254,761	265,832	298,440
Contractual	5,387	10,000	13,750
Commodities	10,204	5,755	7,005
Total	270,352	281,587	319,195
Total - Page 6b	2,430,114	2,414,167	2,755,116

-per update from Chasity, new 2026 total amount should be \$948K

Neosho County

2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Noxious Weed			
Salaries	-	35,000	46,384
Contractual	-	2,500	2,500
Commodities	12,095	50,000	63,500
Total	12,095	87,500	112,384
Register of Deeds			
Salaries	130,160	131,539	142,168
Contractual	3,971	5,800	5,800
Commodities	3,628	4,300	4,300
Total	137,759	141,639	152,268
Solid Waste			
Salaries	37,754	41,184	25,661
Contractual	15,888	19,700	19,700
Total	53,642	60,884	45,361
Payroll/Human Resources			
Salaries	73,709	59,712	59,890
Contractual	3,014	4,950	6,400
Commodities	3,704	3,400	4,350
Total	80,427	68,062	70,640
Maintenance			
Salaries	73,024	86,740	88,587
Contractual	38,605	40,120	40,120
Commodities	5,231	7,250	7,250
Total	116,860	134,110	135,957
Neosho County Memorial Park Cemetery			
Contractual	11,698	11,250	11,250
Total	11,698	11,250	11,250
Clerk			

Page 6b

Salaries	115,446	147,540	122,035
Contractual	22,018	14,025	14,200
Commodities	3,004	15,400	13,550
Total	140,468	176,965	149,785
Employee Benefits			
Social Security	2,215,436	2,378,661	2,578,661
Total	2,215,436	2,378,661	2,578,661
Total - Page 6c	2,768,385	3,059,071	3,256,306

- per Cindy, intending a \$200K increase from 2025 budget

	Page 6c	
Neosho County		2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
District #31 Coroner			
Contractual	67,920	50,000	50,000
Total	67,920	50,000	50,000
Neosho County Fair Board			
Contractual	12,600	12,700	12,400
Total	12,600	12,700	12,400
Neosho County Conservation District			
Contractual	22,500	20,250	25,000
Total	22,500	20,250	25,000
Mem-Erie Historical Society			
Contractual	3,500	3,150	3,150
Total	3,500	3,150	3,150
SEK-CAP SEK Community Action Program			
Contractual	16,364	14,727	14,727
Total	16,364	14,727	14,727
SEK Mental Health Center			
Contractual	98,100	88,290	1
Total	98,100	88,290	1
Hope Unlimited			
Contractual	-	40,300	40,300
Total	0	40,300	40,300
Neosho County Area Agency on Aging			
Contractual	46,350	41,715	41,715
Total	46,350	41,715	41,715
Total - Page 6d	267,334	271,132	187,293

-per update from Chasity, 2026 budget adjusted to 2025 amount

	Page 6d	
Neosho County		2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
SEK Area Agency on Aging			
Contractual	11,276	10,148	10,148
Total	11,276	10,148	10,148
Martin & Osa Johnson Safari Museum			
Contractual	9,000	8,100	8,100
Total	9,000	8,100	8,100
Tri-Valley Developmental Services			
Contractual	58,500	52,650	52,650
Total	58,500	52,650	52,650
Chanute Regional Development Authority			
Contractual	15,000	13,500	13,500
Total	15,000	13,500	13,500
SEK Regional Planning Commission			
Contractual	4,786	4,876	4,876
Total	4,786	4,876	4,876
Osage Mission Museum			
Contractual	9,000	8,100	8,100
Total	9,000	8,100	8,100
HVAC Lease Payment			
Contractual	209,329	418,869	-
Total	209,329	418,869	0
Transfer to Special Equipment Fund			150,000
Total	0	0	150,000
Total - Page 6e	316,891	516,243	247,374

-per update from Chasity, 2026 budget adjusted to 2025 amount

Total - Page 6f	0	0	0
Total - Page 6b	2,430,114	2,414,167	2,755,116
Total - Page 6c	2,768,385	3,059,071	3,256,306
Total - Page 6d	267,334	271,132	187,293
Total - Page 6e	316,891	516,243	247,374

Total Detail Expenditures**	5,782,724	6,260,613	6,446,089
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** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.
Page 6f

Neosho County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	622,947	400,074	466,632
Receipts:			
Ad Valorem Tax	890,128	1,553,268	x x x x x x x x
Delinquent Tax	2,920		
Motor Vehicle Tax	173,653	109,857	172,118
Recreational Vehicle Tax	2,251	1,451	2,161
16/20M Vehicle Tax		3,387	5,260
Commercial Vehicle Tax	7,806	5,760	8,828
Watercraft Tax		651	1,291
Reimbursed Expense	136,970	-	-
Equalization and Adjustment	657,790	-	-
State of KS	-	634,569	634,569
Interest on Delinquent Taxes	44,499	-	-
Neighborhood Revitalization Rebate	(22,621)	(70,733)	(6,919)
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,893,396	2,238,210	817,308
Resources Available:	2,516,343	2,638,284	1,283,940
Expenditures:			
Personal Services	1,072,695	1,134,698	1,252,067
Operations	1,043,574	1,036,954	1,036,954
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,116,269	2,171,652	2,289,021
Unencumbered Cash Balance Dec 31	400,074	466,632	x x x x x x x x
2024/2025/2026 Budget Authority Amount	2,471,652	2,171,652	2,289,021
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,289,021
	Tax Required		1,005,081
Delinquent Comp Rate:	1.79%		17,991
	Amount of 2025 Ad Valorem Tax		1,023,072

Neosho County

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Health Fund			
Unencumbered Cash Balance Jan 1	444,744	511,874	233,985
Receipts:			
Ad Valorem Tax	147,970	-	x x x x x x x x
Delinquent Tax	578		
Motor Vehicle Tax	36,405	18,331	
Recreational Vehicle Tax	472	242	
16/20 M Vehicle Tax	-	565	
Commercial Vehicle Tax	1,637	961	
Watercraft Tax	-	109	
Reimbursed Expenses	268,527	83,200	95,000
State Grants	179,803	75,000	120,214
Charges for Service	35,227	90,000	90,000
Interest on Delinquent Taxes	6,936	-	-
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,775)	(4,260)	(25)
Miscellaneous			-
Does miscellaneous exceed 10% of Total R			
Total Receipts	673,780	264,148	305,189
Resources Available:	1,118,524	776,022	539,174
Expenditures:			
Personal Service	385,571	390,437	441,983
Contractual Services	203,128	94,600	69,853
Commodities	17,951	57,000	31,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	606,650	542,037	542,836
Unencumbered Cash Balance Dec 31	511,874	233,985	x x x x x x x x
2024/2025/2026 Budget Authority Amount	563,725	542,037	542,836

See Tab A

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	542,836
Tax Required	3,662
Delinquent Comp Rate:	1.8%
Amount of 2025 Ad Valorem Tax	3,728

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Law Enforcement/EMS Fund			
Unencumbered Cash Balance Jan 1	921,305	503,962	299,581
Receipts:			
Ad Valorem Tax	1,978,506	2,601,939	x x x x x x x x
Delinquent Tax	4,720		
Motor Vehicle Tax	291,021	244,738	288,321
Recreational Vehicle Tax	3,772	3,232	3,620
16/20 M Vehicle Tax	-	7,545	8,811
Commercial Vehicle Tax	13,082	12,833	14,788
Watercraft Tax	-	1,451	2,163
Reimbursed Expenses	92,836	62,000	62,000
Interest on Delinquent Taxes	71,630	-	-
Neighborhood Revitalization Rebate	(50,393)	(75,083)	(17,212)
Miscellaneous	1,000		
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,406,174	2,858,655	362,491
Resources Available:	3,327,479	3,362,617	662,072
Expenditures:			
Sheriff			
Personnel Services	941,806	1,054,537	1,045,568
Contractual Services	202,512	28,050	28,050
Commodities	134,391	141,000	141,000
Total Sheriff	1,278,709	1,223,587	1,214,618
Security			
Personnel Services	-	-	-
Contractual Services	-	58,492	4,000
Commodities	-	-	-
Total Security	-	58,492	4,000
Jail			
Personnel Services	562,916	693,639	758,176
Contractual Services	131,944	192,420	192,420
Commodities	238,959	248,800	248,800
Total Jail	933,819	1,134,859	1,199,396
Dispatch			
Personnel Services	508,269	546,231	611,399
Contractual Services	20,564	15,900	17,600
Commodities	-	11,650	14,150
Capital Outlay			
Total Dispatch	528,833	573,781	643,149
Juvenile Detention			
Contractual Services			
Commodities	82,156	72,317	101,243
Total Juvenile Detention	82,156	72,317	101,243
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,823,517	3,063,036	3,162,406
Unencumbered Cash Balance Dec 31	503,962	299,581	x x x x x x x x
2024/2025/2026 Budget Authority Amount	3,166,831	3,063,036	3,162,406

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Ambulance Sales Tax Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,538,753	2,036,057	2,736,057
Receipts:			
Local Sales Tax	2,617,304	2,700,000	2,700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,617,304	2,700,000	2,700,000
Resources Available:	4,156,057	4,736,057	5,436,057
Expenditures:			
Contractual	2,120,000	2,000,000	5,436,057
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,120,000	2,000,000	5,436,057
Unencumbered Cash Balance Dec 31	2,036,057	2,736,057	0
2024/2025/2026 Budget Authority Amount	4,407,204	2,000,000	5,436,057

Adopted Budget

Adopted Budget Emergency Phone Equipment Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	66,778	49,722	24,722
Receipts:			
Emergency Telephone Tax	54,258	60,000	78,000
Reimbursements	19,481		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	73,739	60,000	78,000
Resources Available:	140,517	109,722	102,722
Expenditures:			
Contractual	86,257	75,000	87,320
Commodities	4,538	10,000	15,402
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	90,795	85,000	102,722
Unencumbered Cash Balance Dec 31	49,722	24,722	0
2024/2025/2026 Budget Authority Amount	133,880	85,000	102,722

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,954	32,474	24,756
Receipts:			
Liquor Tax	12,520	5,042	5,042
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	12,520	5,042	5,042
Resources Available:	32,474	37,516	29,798
Expenditures:			
Contractual	-	12,760	29,798
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	12,760	29,798
Unencumbered Cash Balance Dec 31	32,474	24,756	0
2024/2025/2026 Budget Authority Amount	19,346	12,760	29,798

Adopted Budget

Adopted Budget Special Bridge Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	456,109	53,095	0
Receipts:			
Transfers In	1,000,000	2,000,000	-
Reimbursed Expenses	150,000	-	-
Interest on Delinquent Taxes	30	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,150,030	2,000,000	0
Resources Available:	1,606,139	2,053,095	0
Expenditures:			
Contractual	1,553,044	1,037,329	-
Transfer to General Fund	-	1,015,766	-
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	1,553,044	2,053,095	0
Unencumbered Cash Balance Dec 31	53,095	0	2,053,095
2024/2025/2026 Budget Authority Amount	2,550,471	0	0

See Tab C

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Special Parks and Recreation Funds			
Unencumbered Cash Balance Jan 1	4,114	5,581	10,623
Receipts:			
Liquor Tax	1,467	5,042	5,042
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,467	5,042	5,042
Resources Available:	5,581	10,623	15,665
Expenditures:			
Commodities	-	-	15,665
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	15,665
Unencumbered Cash Balance Dec 31	5,581	10,623	0
2024/2025/2026 Budget Authority Amount	4,387	0	15,665

Adopted Budget

Wireless Phone Equipment Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	48,322	45,094	45,094
Receipts:			
Does miscellaneous exceed 10% of Total R			
Total Receipts	-	-	-
Resources Available:	48,322	45,094	45,094
Expenditures:			
Contractual	3,228	-	45,094
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,228	-	45,094
Unencumbered Cash Balance Dec 31	45,094	45,094	-
2024/2025/2026 Budget Authority Amount	21,550	-	45,094

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Shaw Road Bond and Interest Fund			
Unencumbered Cash Balance Jan 1	2,348,202	202,623	0
Receipts:			
Local Sales Tax	1,744,870	-	-
Interest on Idle Funds	22,120	-	-
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,766,990	0	0
Resources Available:	4,115,192	202,623	0
Expenditures:			
Bond-Principal	3,838,561	-	-
Bond-Interest	74,008	-	-
Transfer to General Fund	-	202,623	-
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	3,912,569	202,623	0
Unencumbered Cash Balance Dec 31	202,623	0	0
2024/2025/2026 Budget Authority Amount	1,822,552	1,200,148	0

See Tab A

Adopted Budget

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Municipalities Fight Addiction			
Unencumbered Cash Balance Jan 1	43,030	88,194	88,194
Receipts:			
Grant Receipts	45,164	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	45,164	0	0
Resources Available:	88,194	88,194	88,194
Expenditures:			
Contractual	-	-	88,194
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	88,194
Unencumbered Cash Balance Dec 31	88,194	88,194	0
2024/2025/2026 Budget Authority Amount	0	0	88,194

Neosho County

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Road Project Sales Tax Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	859,749
Receipts:			
Local Sales Tax		859,749	1,640,251
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	859,749	1,640,251
Resources Available:	0	859,749	2,500,000
Expenditures:			
Contractual		0	2,500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	2,500,000
Unencumbered Cash Balance Dec 31	0	859,749	0
2024/2025/2026 Budget Authority Amount	0	0	2,500,000

- per updated from Chasity on 8/26/25, \$2.5M authority for 2026

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

Neosho County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

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		County Clerk Technology		County Treasurer Technology	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	810,239	Cash Balance Jan 1	5,276	Cash Balance Jan 1	11,040	Cash Balance Jan 1	30,745	Cash Balance Jan 1	15,930
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
						Charges for Services	3,659		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	3,659	Total Receipts	0
Resources Available:	810,239	Resources Available:	5,276	Resources Available:	11,040	Resources Available:	34,404	Resources Available:	15,930
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	222,316							Commodities	2,666
Contractual	3,400								
Total Expenditures	225,716	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,666
Cash Balance Dec 31	584,523	Cash Balance Dec 31	5,276	Cash Balance Dec 31	11,040	Cash Balance Dec 31	34,404	Cash Balance Dec 31	13,264
									648,507
									648,507

**Note: These two block figures should agree.

Neosho County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Law Enforcement Body Camp		Prosecuting Attorney Training		Register of Deeds Technology		Ash Grove Litigation Reserve		Special Equipment Reserve	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	5,730	Cash Balance Jan 1	25,055	Cash Balance Jan 1	73,652	Cash Balance Jan 1	252,226	Cash Balance Jan 1	390,214
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
		Charges for Services	1,449	Charges for Services	14,637				
Total Receipts	0	Total Receipts	1,449	Total Receipts	14,637	Total Receipts	0	Total Receipts	0
Resources Available:	5,730	Resources Available:	26,504	Resources Available:	88,289	Resources Available:	252,226	Resources Available:	390,214
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
		Contractual	154	Commodities	29,704			Capital Outlay	261,473
Total Expenditures	0	Total Expenditures	154	Total Expenditures	29,704	Total Expenditures	0	Total Expenditures	261,473
Cash Balance Dec 31	5,730	Cash Balance Dec 31	26,350	Cash Balance Dec 31	58,585	Cash Balance Dec 31	252,226	Cash Balance Dec 31	128,741
									471,632
									471,632
									471,632

**Note: These two block figures should agree.

Neosho County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Special Highway		Special Machinery		Wind Farm / Pilot Contribution		Special Auto			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	242,790	Cash Balance Jan 1	166,188	Cash Balance Jan 1	2,840,642	Cash Balance Jan 1	16,030	Cash Balance Jan 1	0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
				Fees	1,000,000	Motor Vehicle Tax	120,515		
				Interest Income	32,180				
Total Receipts	0	Total Receipts	0	Total Receipts	1,032,180	Total Receipts	120,515	Total Receipts	0
Resources Available:	242,790	Resources Available:	166,188	Resources Available:	3,872,822	Resources Available:	136,545	Resources Available:	4,418,345
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Contractual	207,245	Contractual	88,793	Contractual	461,469	Personnel Services	11,147		
				Transfers Out	1,000,000	Transfers Out	16,030		
Total Expenditures	207,245	Total Expenditures	88,793	Total Expenditures	1,461,469	Total Expenditures	27,177	Total Expenditures	0
Cash Balance Dec 31	35,545	Cash Balance Dec 31	77,395	Cash Balance Dec 31	2,411,353	Cash Balance Dec 31	109,368	Cash Balance Dec 31	2,633,661
									2,633,661
									**
									**

**Note: These two block figures should agree.

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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,782,724	27.634	6,051,073	19.289	6,446,089	3,139,115	20.007
Debt Service							
Road & Bridge	2,116,269	5.982	2,171,652	10.254	2,289,021	1,023,072	6.521
Health Fund	606,650	0.998	542,037		542,836	3,728	0.024
Law Enforcement/EMS Fund	2,823,517	13.327	3,063,036	17.177	3,162,406	2,545,090	16.221
Ambulance Sales Tax Fund	2,120,000		2,000,000		5,436,057		
Emergency Phone Equipment Fund	90,795		85,000		102,722		
Special Alcohol Fund			12,760		29,798		
Special Bridge Fund	1,553,044		2,053,095				
Special Parks and Recreation Fund					15,665		
Wireless Phone Equipment Fund	3,228				45,094		
Shaw Road Bond and Interest Fund	3,912,569		202,623				
Municipalities Fight Addiction					88,194		
Road Project Sales Tax Fund					2,500,000		
Non-Budgeted Funds-A	228,382						
Non-Budgeted Funds-B	291,331						
Non-Budgeted Funds-C	1,784,684						
Totals	21,313,193	47.941	16,181,276	46.720	20,657,883	6,711,005	42.773
					Revenue Neutral Rate **		45.107

Less: Transfers	1,016,030		4,050,098		245,000
Net Expenditure	20,297,163		12,131,178		20,412,883
Total Tax Levied	7,322,071		7,076,954		XXXXXXXXXXXXXXXXXX
Assessed Valuation	152,727,311		151,475,756		156,900,128

Outstanding Indebtedness,

	2023	2024	2025
January 1,			
G.O. Bonds	3,460,000	1,560,000	0
Revenue Bonds	1,610,000	2,250,000	0
Other	0	0	0
Lease Pur. Princ.	1,536,207	1,131,546	699,882
Total	6,606,207	4,941,546	699,882

*Tax rates are expressed in mills

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

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*	45.107	Proposed Tax Rate	42.773
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No.

Neosho County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	3,117,505	19.869	21,230
Debt Service	0		0
Road & Bridge	1,016,029	6.476	6,919
Health Fund	3,702	0.024	25
Law Enforcement/EMS Fund	2,527,570	16.109	17,212
TOTAL	6,664,806	42.478	45,386

2025 July 1 Valuation: 156,900,128

Valuation Factor: 156,900.128

Neighborhood Revitalization Subj to Rebate: 1,068,474

Neighborhood Revitalization factor: 1,068.474

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.