

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners
Neosho County, Kansas

Management is responsible for the accompanying historical financial statements of the Neosho County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2018, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Neosho County, Kansas, for the years ending December 31, 2019 and 2020, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

August 22, 2019

Certificate

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

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 2020; and
(3) the amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Certificate - Special Districts		N/A			
Computation to Determine Limit for 2020		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease Purchases		6			
Fund	K.S.A.				
General	79-1946	7	5,836,745	3,525,682	
Special Purpose Funds:					
Ambulance	65-6113	8	-	-	
Ambulance Sales Tax	Voted	8	2,000,000		
Appraiser's Cost	19-436	9	-	-	
Election	25-2201a	9	-	-	
Emergency Phone Equipment		10	207,112		
Employee Benefits	12-16,102	10	-	-	
Fair	2-129	11	-	-	
Fair Building	2-131d	11	-	-	
Health	65-204	12	348,810	187,213	
Intellectual Disabilities	19-4004	12	-	-	
Law Enforcement/EMS		13	2,342,590	1,847,246	
Mental Health	19-4004	14	-	-	
Noxious Weed	2-1318	14	-	-	
Noxious Weed Capital Outlay	2-1318	15	20,181		
Road and Bridge	68-1103	16	2,465,200	1,558,176	
Service Program for the Elderly	12-1680	17	-	-	
Special Alcohol	79-41a04	17	28,314		
Special Bridge	65-1135	18	-	-	
Special Liability	75-6110	18	-	-	
Special Parks and Recreation	79-41a04	19	12,472		
Wireless Phone Equipment		19	64,014		
Bond and Interest Funds:					
Shaw Road Bond and Interest		20	962,001		
Business Funds:					
Solid Waste	65-3410	20	50,000		
Non Budgeted Funds A		21			
Non Budgeted Funds B		22			
Non Budgeted Funds C		23			
Non Budgeted Funds D		24			
Non Budgeted Funds E		25			
Non Budgeted Funds F		26			
Totals		XXXXXX	14,337,439	7,118,317	
Budget Summary		27			
Budget Summary - Other		---			
Neighborhood Revitalization Rebate		---			
Election required? (To levy more than the computed tax limit, an election must be held)			No		County Clerk's Use Only
					November 1, 2019 Total Assessed Valuation

Assisted by:
Rodney M. Burns, CPA, LLC
P O Box 832
Chanute, Ks 66720

Attest: _____, 2019

County Clerk

Governing Body

Neosho County

Computation to Determine Limit for 2020

		Amount of Levy	
1)	Total Tax Levy Amount (Dollars) in 2019 Budget	+	\$ 6,280,088
2)	Other tax entity levy in 2019 budget	-	\$ -
	Other tax entity levy in 2019 budget	-	\$ -
3)	Net Tax Levy	\$	6,280,088
<u>2020 Percentage Adjustments</u>			
4)	New Improvement for 2019	+	1,609,438
5)	Increase in personal property for 2019		
	5a. Personal property 2019	+	11,284,082
	5a. Personal property 2018	-	11,098,420
	5c. Increase in personal property (5a minus 5b)	+	185,662
			(Use Only if > 0)
6)	Valuation of property that has changed in use during 2019	+	191,745
7)	Expiration of Property Tax Abatements	+	
8)	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
9)	Total valuation adjustment (sum of 4, 5c, 6d, 6, 7, & 8)		1,986,845
10)	Total estimated valuation July 1, 2019		129,870,726
11)	Percentage adjustment factor - Line 9 / (Line 10 - Line 9)		1.553632%
12)	Percentage adjustment increase (11 times 3)	+	\$ 97,569
13)	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
14)	Consumer Price Index adjustments (line 3 times Line 13)	\$	94,201
15)	Total Percentage Adjustments (Line 12 plus Line 14)	\$	191,770

Neosho County

2020 Revenue Adjustments

16)	Property tax revenues for debt service in the 2020 budget:		+	-	
	Property tax revenues for debt service in the 2019 budget:		-	-	
	Increase property tax revenues spent on debt service			-	
17)	Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	-	
	(Obligations must have incurred prior to July 1, 2016)				
	(Do not include amounts already reported in debt service levy)				
	Property tax revenues spent for public building commission and lease payments in the 2019 budget:		-	-	
	Increase in property tax revenues spent on public building commission and lease payments			-	
18)	Property tax revenues spent on special assessments in 2020 budget:		+		
	(Do not include amounts already reported in debt service levy)				
19)	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+		
20)	Property tax revenues spent on federal or state mandates (effective after June 30, 2015)				
	and loss of funding from federal sources after January 1, 2017 in the 2020 budget:		+		
21)	Property tax revenues spent on expenses related to disasters or Federal Emergency in the 2020 budget:		+		
22)	Law enforcement expenses - 2020 budget		+	2,538,571	
	Law enforcement expenses - 2019 budget		-	2,196,905	
	CPI Adjustment	1.50%	-	32,954	
	Increased law enforcement expenses in 2020 budget:				308,712
	(Do not include building construction or remodeling costs)				
23)	Fire protection expenses - 2020 budget		+	-	
	Fire protection expenses - 2019 budget		-	-	
	CPI Adjustment	1.50%	-	-	
	Increased fire protection expenses in 2020 budget:				-
	(Do not include building construction or remodeling costs)				
24)	Emergency medical expenses - 2020 budget		+	604,846	
	Emergency medical expenses - 2019 budget		-	263,152	
	CPI Adjustment	1.50%	-	3,947	
	Increased emergency medical expenses in 2020 budget:				337,747
	(Do not include building construction or remodeling costs)				
25)	Total Revenue Adjustments				646,459

Neosho County

Levies on Behalf of Another Political or Governmental Subdivision

26) Other tax entity levy - 2019 budget:	+	-
Other tax entity levy - 2019 budget:	+	-
Other tax entity levy - 2019 budget:	+	-
27) Total Levies on Behalf of Another Political or Governmental Subdivision	+	-
28) Total Computed Tax Levy		<u><u>7,118,317</u></u>

Other Tests - Property Tax Decline

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

2016 Tax Levy (Less Levy for other Governmental Units)	<u>6,425,276</u>	
2017 Tax Levy (Less Levy for other Governmental Units)	<u>5,929,769</u>	Decline
2018 Tax Levy (Less Levy for other Governmental Units)	<u>5,868,974</u>	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	<u>6,280,088</u>	No Decline
Average Tax Levy (last three years)	<u>6,026,277</u>	
CPI Adjustment of 0.015	<u>90,394</u>	
Average Tax Levy Adjusted by CPI	<u>6,116,671</u>	
2020 Tax Levy (Less Levy for other Governmental Units)	<u>7,118,317</u>	
Exemption from Election Requirement	<u>No</u>	

Other Tests - Lost Valuation Test

Assessed Valuation Loss	<u>-</u>	
2020 Tax Levy (Less Levy for other Governmental Units)	<u>7,118,317</u>	
2019 Tax Levy (Less Levy for other Governmental Units)	<u>6,280,088</u>	
Change in Levy	<u>838,229</u>	
CPI Adjustment		<u>94,201</u>
2020 Mill Rate (Less Mills for other Governmental Units)	<u>53.541</u>	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>-</u>
Total Adjustment for Loss of Assessed Valuation		<u>94,201</u>
Exemption from Election Requirement		<u>No</u>

Neosho County

Supporting Spreadsheet for Computation of Tax Limit for 2020 budget

	Debt Service		PBC Lease Payments		Law Enforcement		Fire Protection		Emergency Medical Services	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Law Enforcement/EMS Fund					1,577,945	1,913,192			137,872	429,398
General Fund-Emp Benefits (Sheriff, Jail, Dispatch)					574,560	625,379			125,280	175,448
General Fund-Court Security (2019) (in Law Enforc in 2020)					44,400					
Totals	-	-	-	-	2,196,905	2,538,571	-	-	263,152	604,846

Neosho County

Allocation of MV, RV, 16/20M, Commercial Vehicle and Watercraft tax estimates

2019 budgeted funds	Ad Valorem Levy tax year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M	Commercial	Water Craft
General	3,401,902	456,916	5,253	14,815	20,490	1,963
Ambulance	-	-	-	-	-	-
Appraiser's Cost	-	-	-	-	-	-
Election	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Fair	-	-	-	-	-	-
Fair Building	-	-	-	-	-	-
Health	78,705	10,571	122	343	474	45
Intellectual Disabilities	-	-	-	-	-	-
Law Enforcement/EMS	2,130,811	286,193	3,290	9,280	12,834	1,229
Mental Health	-	-	-	-	-	-
Noxious Weed	-	-	-	-	-	-
Road and Bridge	257,556	34,593	398	1,122	1,551	149
Service Program for the Elderly	-	-	-	-	-	-
Special Bridge	-	-	-	-	-	-
Special Liability	-	-	-	-	-	-
Totals	5,868,974	788,273	9,063	25,560	35,349	3,386
County Treasurer's Motor Vehicle Estimate		<u>788,273</u>				
County Treasurer's Recreational Vehicle Estimate			<u>9,060</u>			
County Treasurer's 16/20M Vehicle Estimate				<u>25,557</u>		
County Treasurer's Commercial Vehicle Estimate					<u>35,348</u>	
County Treasurer's Water Craft Estimate						<u>3,384</u>
Motor Vehicle Tax Factor		<u>0.134312</u>				
Recreational Vehicle Tax Factor			<u>0.001544</u>			
16/20M Vehicle Tax Factor				<u>0.004355</u>		
Commercial Vehicle Tax Factor					<u>0.006023</u>	
Water Craft Tax Factor						<u>0.000577</u>

Neosho County

Schedule of Transfers

Expenditure Fund Transferred From	Receipt Fund Transferred To	Actual amount for 2018	Current amount for 2019	Proposed amount for 2020	Transfers Authorized by Statute
Special Auto Fund	General Fund	8,000	3,839	5,000	8-125
General Fund	Special Equipment Reserve Fund	594,604	580,000	590,000	19-119
Appraiser's Cost	General Fund	119,400			79-2958
Election	General Fund	137,831			79-2958
Employee Benefits	General Fund	217,820			79-2958
Fair	General Fund	634			79-2958
Fair Building	General Fund	381			79-2958
Intellectual Disabilities	General Fund	8,022			79-2958
Mental Health	General Fund	13,653			79-2958
Noxious Weed	General Fund	51,371			79-2958
Service Program for the Elderly	General Fund	7,585			79-2958
Special Liability	General Fund	21,735			79-2958
General Fund	Solid Waste Fund	18,420	25,000	25,000	Resolution
Ambulance Fund	Law Enforcement/EMS Fund	36,082			79-2958
Ash Grove Tax Refund Reserve Fund	General Fund	42,904			Resolution
	Total	1,278,442	608,839	620,000	
	Adjustments *	XXXXXXXXXXXXXXXXXX	3,839	5,000	
	Adjusted Totals	1,278,442	605,000	615,000	

* Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Neosho County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds:											
None											
Total General Obligation Bonds				-	-			-	-	-	-
Revenue Bonds											
Sales Tax Refunding Revenue Bonds	7/1/2015	10/1/1930	2.0-4.0%	7,260,000	6,045,000	4/1/19		110,550	-		
						10/1/19	10/1/19	110,550	320,000		
						4/1/20				105,750	
						10/1/20	10/1/20			105,750	330,000
Total Revenue Bonds				7,260,000	6,045,000			221,100	320,000	211,500	330,000
Other Debt:											
KDOT Revolving Loan	6/15/2017	8/1/2027	3.640%	5,999,896	2,961,011	2/1/19		53,890			
						8/1/19	8/1/19	53,891	312,619		
						2/1/20				48,201	
						8/1/20	8/1/20			48,201	323,999
Total Other Debt				5,999,896	2,961,011			107,781	312,619	96,402	323,999
Total Indebtedness				13,259,896	9,006,011			328,881	632,619	307,902	653,999

See accompanying summary of significant forecast assumptions and accountants' compilation report

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beginning Principal)	Principal Bal. on Jan. 1, 2019	Payments Due 2019	Payments Due 2020
2 Motor Graders	4/9/2014	9 years	2.95%	466,050	221,562	55,006	55,006
Motor Grader	10/29/2014	9 years	2.95%	221,233	103,108	27,535	27,535
Motor Grader	12/28/2016	9 years	2.95%	240,033	189,244	30,364	30,364
Motor Grader	12/28/2016	9 years	2.95%	240,033	190,643	30,588	30,588
Motor Grader	12/29/2016	9 years	2.95%	240,033	187,855	30,141	30,141
6 Sheriff Vehicles	3/1/2017	4 years	2.09%	190,000	143,962	50,009	50,009
Excavator	4/25/2018	4 years	Not Stated	111,000	87,947	23,654	23,654
			Totals	1,708,382	1,124,321	247,297	247,297

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

Neosho County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,588,326	1,545,179	849,513
Receipts:			
Ad Valorem Tax	3,265,937	3,380,587	XXXXXXXXXXXXXX
Delinquent Tax	44,019	80,795	67,612
Motor Vehicle Tax	365,324	429,650	456,916
Recreational Vehicle Tax	4,118	4,069	5,253
16/20 M Vehicle Tax		15,860	14,815
Commercial Vehicle Tax	31,488	29,069	20,490
Watercraft Tax	316	2,184	1,963
Payment in Lieu of Tax (I.R.B.)			-
Local Alcoholic Liquor Tax	951	1,112	1,028
Countywide Sales Tax	594,604	580,000	590,000
Mineral Production Tax		6,000	6,000
Interest on Delinquent Taxes	207,017	225,000	225,000
Mortgage Registration Fees	25,252	-	
County Officer Fees	224,029	100,000	100,000
Diversion Fees		81,347	50,000
Cemetery Fees	1,350	1,500	1,500
Housing Out-of-County Prisoners		25,000	25,000
Emergency Preparedness Grant	22,460		
Transfer from Special Auto	8,000	3,839	5,000
Transfer from Ash Grove Tax Reserve	42,904		
Funds Closed to General Fund			
Appraiser's Cost	119,400		
Election	137,831		
Employee Benefits	217,820		
Fair	634		
Fair Building	381		
Intellectual Disabilities	8,022		
Mental Health	13,653		
Noxious Weed	51,371		
Service Program for the Elderly	7,585		
Special Liability	21,735		
Neighborhood Revitalization Rebate			
Prior Cancelled Encumbrances	16,497		
Interest on Idle Funds	29,632	30,000	30,000
Miscellaneous	1,065	25,000	2,000
Total Receipts	5,463,395	5,021,012	1,602,577

Neosho County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	7,051,721	6,566,191	2,452,090
Expenditures:			
County Commission			
Personal Services	54,665	48,721	54,200
2% Salary Contingency		86,102	-
Commission Contingency	528,817	342,293	-
Contractual Services	5,276	4,000	4,000
Legal Fees		50,000	-
Commodities	255	300	300
Total County Commission	589,013	531,416	58,500
County Clerk			
Personal Services	112,077	111,538	111,538
Contractual Services	4,033	12,375	14,025
Commodities	2,494	3,250	3,400
Capital Outlay			
Reimbursed Expenses			
Total County Clerk	118,604	127,163	128,963
County Treasurer			
Personal Services	170,529	225,358	91,368
Contractual Services	1,425	4,500	5,500
Commodities	1,984	17,500	16,500
Capital Outlay			
Reimbursed Expenses	(100,000)	(130,650)	
Total County Treasurer	73,938	116,708	113,368
County Attorney			
Personal Services	239,358	250,600	259,371
Contractual Services	41,760	35,000	35,000
Commodities	24,238	15,000	15,000
Capital Outlay		2,500	
Reimbursed Expenses	(889)		
Total County Attorney	304,467	303,100	309,371
Register of Deeds			
Personal Services	64,375	85,500	85,500
Contractual Services	3,105	4,000	5,800
Commodities	3,933	5,300	4,300
Capital Outlay		2,900	
Reimbursed Expenses			
Total Register of Deeds	71,413	97,700	95,600
Election			
Personal Services	36,846	40,327	40,327
Contractual Services	45,207	98,500	98,500
Commodities	9,024	15,250	15,250
Capital Outlay			
Reimbursed Expenses			
Total Election	91,077	154,077	154,077
Appraiser/GIS			
Personal Services	239,441	259,449	285,545
Contractual Services	17,763	41,200	38,500
Commodities	14,926	22,700	22,700
Capital Outlay	6,527	8,000	
Reimbursed Expenses	(4,809)	(3,601)	
Total Appraiser/GIS	273,848	327,748	346,745

Neosho County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Employee Benefits	1,766,225		
Workmen's Comp		80,000	80,000
Employer-paid Benefits Per Department:			
Appraiser/GIS		108,000	127,983
County Attorney		145,800	125,974
County Clerk		38,880	52,119
County Commission		32,400	37,874
County Treasurer		77,220	81,323
Courthouse General/Maintenance		24,300	25,550
Dispatch		125,280	175,448
District Court		10,800	
District Court Security		40,500	
Election		11,610	15,525
Emergency Preparedness		31,860	12,385
Health		108,000	97,607
Human Resources		26,460	28,334
Jail		178,740	185,034
Noxious Weed		2,700	2,422
Register of Deeds		24,840	29,251
Road and Bridge		414,720	476,413
Sheriff		355,320	440,345
Solid Waste		11,880	11,054
Total Employee Benefits	1,766,225	1,849,310	2,004,641
Special Liability			
Contractual Services		85,000	
District Court			
Personal Services	5,200		
Contractual Services	297,555	296,212	313,675
Commodities	18,557	10,000	10,000
Capital Outlay	10,065	8,510	11,475
Reimbursed Expenses	(40,570)		
Total District Court	290,807	314,722	335,150
District Court Security	51,086	44,400	
Courthouse General			
Personal Services	77,792	30,000	
Contractual Services	580,801	266,010	501,301
Commodities	35,291	35,000	29,200
Capital Outlay	34,288	5,000	
Reimbursed Expenses	(3,881)	(56,375)	
Total Courthouse General	724,291	279,635	530,501
Maintenance			
Personal Services			62,280
Contractual Services			51,500
Commodities			5,800
Capital Outlay			
Reimbursed Expenses			
Total Maintenance	-	-	119,580
Memorial Park Cemetery Maintenance			
Personal Services			
Contractual Services	8,930	9,200	11,300
Commodities		300	800
Reimbursed Expenses			
Total Abandoned Cemetery Maintenance	8,930	9,500	12,100

Neosho County

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Human Resources			
Personal Services	57,675	82,540	75,000
Contractual Services	6,268	6,000	6,450
Commodities	1,474	1,300	2,900
Capital Outlay			
Reimbursed Expenses			
Total Human Resources	65,417	89,840	84,350
Noxious Weed			
Personal Services	12,685	13,000	13,000
Contractual Services	21,439	23,915	34,000
Commodities	34,338	49,200	49,200
Capital Outlay			
Reimbursed Expenses	(100)		
Total Noxious Weed	68,362	86,115	96,200
Emergency Preparedness			
Personal Services	47,416	40,000	40,000
Contractual Services	6,269	6,000	7,950
Commodities	3,004	8,050	9,200
Capital Outlay			
Reimbursed Expenses	(100)	(22,460)	(23,048)
Total Emergency Preparedness	56,589	31,590	34,102
Coroner	15,713	35,000	30,000
Conservation District	31,000	25,000	25,000
Osage-Mission Museum	10,000	10,000	10,000
Fall Festival		500	-
Economic Development	24,877	9,769	9,769
Meals on Wheels		5,000	
SEKCAP Rural General Public Transportation	14,876	14,876	14,876
Chanute Regional Development Authority		20,000	10,000
Fair and Fair Building	7,485	7,485	-
Intellectual Disabilities - Tri Valley	60,000	60,000	60,000
Mental Health - SEK Mental Health	109,000	109,000	109,000
Service to the Elderly - NCAAA	51,500	51,500	51,500
Service to the Elderly - SEKAAA	15,000	15,000	12,533
Transfer to Solid Waste Fund	18,420	25,000	25,000
Transfer to Equipment Reserve	594,604	580,000	590,000
Capital Improvement		114,000	408,631
Transfer to River Rock Tax Protest Fund		186,524	57,188
Total Expenditures	5,506,542	5,716,678	5,836,745
Unencumbered Cash Balance Dec 31	1,545,179	849,513	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,836,745
Tax Required			3,384,655
Delinquent Comp Rate: 4.00%			141,027
Amount of 2019 Ad Valorem Tax			3,525,682

Neosho County

Adopted Budget Ambulance Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	1,503	-	XXXXXXXXXXXXXX
Delinquent Tax	3,392		-
Motor Vehicle Tax	28,463		-
Recreational Vehicle Tax	321		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	2,292		-
Watercraft Tax	111		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	36,082	-	-
Resources Available:	36,082	-	-
Expenditures:			
Close Fund to Law Enforcement/EMS	36,082		
Total Expenditures	36,082	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 4.00%			
Amount of 2019 Ad Valorem Tax			

Neosho County

Adopted Budget Ambulance Sales Tax Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Voted Sales Tax	596,395	2,000,000	2,000,000
Miscellaneous			
Total Receipts	596,395	2,000,000	2,000,000
Resources Available:	596,395	2,000,000	2,000,000
Expenditures:			
Personal Services			
Contractual Services	596,395	2,000,000	2,000,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	596,395	2,000,000	2,000,000
Unencumbered Cash Balance Dec 31	-	-	-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Appraiser's Cost Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	84,875	-	-
Receipts:			
Ad Valorem Tax	1,441	-	XXXXXXXXXXXXXX
Delinquent Tax	27,311		-
Motor Vehicle Tax	308		-
Recreational Vehicle Tax	3,157		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	2,201		-
Watercraft Tax	107		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	34,525	-	-
Resources Available:	119,400	-	-
Expenditures:			
Close Fund to General	119,400		
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	119,400	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Election Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	119,972	-	-
Receipts:			
Ad Valorem Tax	634	-	XXXXXXXXXXXXXX
Delinquent Tax	13,798		-
Motor Vehicle Tax	158		-
Recreational Vehicle Tax	1,389		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	1,283		-
Watercraft Tax	69		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	17,331	-	-
Resources Available:	137,303	-	-
Expenditures:			
Close Fund to General	137,303		
Total Expenditures	137,303	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Phone Equipment Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	245,283	247,112	127,112
Receipts:			
Telephone Tax	79,038	80,000	80,000
Miscellaneous			
Total Receipts	79,038	80,000	80,000
Resources Available:	324,321	327,112	207,112
Expenditures:			
Personal Services			
Contractual Services	38,114	166,000	79,500
Commodities	39,095	34,000	34,000
Capital Outlay			93,612
Reimbursed Expenses			
Total Expenditures	77,209	200,000	207,112
Unencumbered Cash Balance Dec 31	247,112	127,112	-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	11,974	-	XXXXXXXXXXXXXX
Delinquent Tax	169,285		-
Motor Vehicle Tax	1,831		-
Recreational Vehicle Tax	17,665		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	8,126		-
Watercraft Tax	189		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	209,070	-	-
Resources Available:	209,070	-	-
Expenditures:			
Close Fund to General	209,070		
Total Expenditures	209,070	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 4.00%			
Amount of 2019 Ad Valorem Tax			

Neosho County

Adopted Budget Fair Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	26	-	XXXXXXXXXXXXXX
Delinquent Tax	499		-
Motor Vehicle Tax	6		-
Recreational Vehicle Tax	60		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	41		-
Watercraft Tax	2		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	634	-	-
Resources Available:	634	-	-
Expenditures:			
Close Fund to General	634		
Total Expenditures	634	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget Fair Building Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	16	-	XXXXXXXXXXXXXX
Delinquent Tax	301		-
Motor Vehicle Tax	3		-
Recreational Vehicle Tax	36		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	24		-
Watercraft Tax	1		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	381	-	-
Resources Available:	381	-	-
Expenditures:			
Close Fund to General	381		
Total Expenditures	381	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	324,926	223,515	39,997
Receipts:			
Ad Valorem Tax	75,551	16,208	XXXXXXXXXXXXXX
Delinquent Tax	8,959	1,869	324
Motor Vehicle Tax	102	9,940	10,571
Recreational Vehicle Tax	1,121	94	122
16/20 M Vehicle Tax		367	343
Commercial Vehicle Tax	800	673	474
Watercraft Tax	18	51	45
Payment in Lieu of Tax (I.R.B.)			-
Grants and Fees	117,938	117,210	117,210
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	204,489	146,412	129,089
Resources Available:	529,415	369,927	169,086
Expenditures:			
Personal Services	241,322	223,130	239,140
Contractual Services	52,774	57,300	59,720
Commodities	73,969	49,500	49,950
Capital Outlay			
Reimbursed Expenses	(62,165)		
Total Expenditures	305,900	329,930	348,810
Unencumbered Cash Balance Dec 31	223,515	39,997	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			348,810
Tax Required			179,724
Delinquent Comp Rate: 4.00%			7,489
Amount of 2019 Ad Valorem Tax			187,213

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disabilities Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	332	-	XXXXXXXXXXXXXX
Delinquent Tax	6,315		-
Motor Vehicle Tax	71		-
Recreational Vehicle Tax	768		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	511		-
Watercraft Tax	25		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	8,022	-	-
Resources Available:	8,022	-	-
Expenditures:			
Close Fund to General	8,022		
Total Expenditures	8,022	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement/EMS Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	-	275,004	210,615
Receipts:			
Ad Valorem Tax	2,035,982	1,289,648	XXXXXXXXXXXXXX
Delinquent Tax		50,607	25,793
Motor Vehicle Tax		269,115	286,193
Recreational Vehicle Tax		2,548	3,290
16/20 M Vehicle Tax		9,934	9,280
Commercial Vehicle Tax		18,208	12,834
Watercraft Tax		1,368	1,229
Payment in Lieu of Tax (I.R.B.)			-
Officer Fees	20,251	10,000	20,000
911 Payment from City of Chanute	193,818	179,179	-
Closure of Ambulance Fund	36,082		
Housing of Out-of-County Prisoners	728		
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	2,286,861	1,830,607	358,619
Resources Available:	2,286,861	2,105,611	569,234
Expenditures:			
Sheriff (Law Enforcement)			
Personal Services	660,613	628,490	787,648
Contractual Services	20,070	22,000	61,000
Commodities	91,771	126,000	126,000
Capital Outlay	5,916		
Reimbursed Expense	(32,275)		
Total Sheriff	746,095	776,490	974,648
Jail (Law Enforcement)			
Personal Services	465,199	429,055	540,944
Contractual Services	136,164	137,000	137,100
Commodities	213,389	134,400	169,500
Reimbursed Expense	(22,195)		
Total Jail	792,557	700,455	847,544
Dispatch (Emergency Medical)			
Personal Services	332,199	301,051	407,398
Contractual Services	13,834	15,000	11,000
Commodities	10,972	1,000	11,000
Reimbursed Expense	(5,625)		
Total Dispatch	351,380	317,051	429,398
Juvenile Detention (Law Enforcement)			
Contractual Services	82,254	101,000	91,000
Ambulance (Emergency Medical)			
Contractual Services (Moved to Amb. Sales Tax in	39,571		
Total Ambulance		-	-
Total Expenditures	2,011,857	1,894,996	2,342,590
Unencumbered Cash Balance Dec 31	275,004	210,615	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,342,590
Tax Required			1,773,356
Delinquent Comp Rate: 4.00%			73,890
Amount of 2019 Ad Valorem Tax			1,847,246

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	537	-	XXXXXXXXXXXXXX
Delinquent Tax	10,730		-
Motor Vehicle Tax	122		-
Recreational Vehicle Tax	1,298		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	919		-
Watercraft Tax	47		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	13,653	-	-
Resources Available:	13,653	-	-
Expenditures:			
Close Fund to General	13,653		
Total Expenditures	13,653	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	42,196	-	-
Receipts:			
Ad Valorem Tax	340	-	XXXXXXXXXXXXXX
Delinquent Tax	7,171		-
Motor Vehicle Tax	82		-
Recreational Vehicle Tax	900		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	648		-
Watercraft Tax	34		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	9,175	-	-
Resources Available:	51,371	-	-
Expenditures:			
Close Fund to General	51,371		
Total Expenditures	51,371	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Noxious Weed Capital Outlay Fund			
Unencumbered Cash Balance Jan 1	20,181	20,181	20,181
Receipts:			
Miscellaneous			
Total Receipts	-	-	-
Resources Available:	20,181	20,181	20,181
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			20,181
Reimbursed Expenses			
Total Expenditures	-	-	20,181
Unencumbered Cash Balance Dec 31	20,181	20,181	-

Neosho County

Adopted Budget Road and Bridge Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,467,407	573,586	263,586
Receipts:			
Ad Valorem Tax	248,867	1,343,008	XXXXXXXXXXXXXXX
Delinquent Tax	20,128	6,117	26,860
Motor Vehicle Tax	108,968	32,529	34,593
Recreational Vehicle Tax	1,286	308	398
16/20 M Vehicle Tax		1,201	1,122
Commercial Vehicle Tax	13,108	2,201	1,551
Watercraft Tax	340	165	149
Payment in Lieu of Tax (I.R.B.)			-
Special City/County Highway	634,499	614,420	616,092
Equalization and Adjustment	26,316	25,000	25,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	1,053,512	2,024,949	705,765
Resources Available:	2,520,919	2,598,535	969,351
Expenditures:			
Road:			
Personal Services	648,353	704,201	739,411
Contractual Services	349,281	353,000	370,650
Commodities	748,556	840,375	882,394
Capital Outlay			-
Shop:			
Personal Services	157,812	162,371	162,371
Office:			
Personal Services	27,948	58,282	61,196
Quarry:			
Personal Services	66,096	66,720	66,720
Contractual Services	36,394	50,000	52,500
Commodities	99,505	100,000	129,958
Reimbursed Expenses	(186,612)		
Total Expenditures	1,947,333	2,334,949	2,465,200
Unencumbered Cash Balance Dec 31	573,586	263,586	XXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,465,200
Tax Required			1,495,849
Delinquent Comp Rate: 4.00%			62,327
Amount of 2019 Ad Valorem Tax			1,558,176

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Service Program for the Elderly Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Ad Valorem Tax	271	-	XXXXXXXXXXXXXX
Delinquent Tax	708		-
Motor Vehicle Tax	5,951		-
Recreational Vehicle Tax	68		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	557		-
Watercraft Tax	30		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	7,585	-	-
Resources Available:	7,585	-	-
Expenditures:			
Close Fund to General	7,585		
Total Expenditures	7,585	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 4.00%			
Amount of 2019 Ad Valorem Tax			

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	23,397	32,511	19,549
Receipts:			
Local Alcoholic Liquor Tax	9,114	9,476	8,765
Miscellaneous			
Total Receipts	9,114	9,476	8,765
Resources Available:	32,511	41,987	28,314
Expenditures:			
Personal Services			
Contractual Services		22,438	28,314
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	-	22,438	28,314
Unencumbered Cash Balance Dec 31	32,511	19,549	-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Bridge Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	555,650	549,524	-
Receipts:			
Ad Valorem Tax		-	XXXXXXXXXXXXXX
Delinquent Tax	517		-
Motor Vehicle Tax			-
Recreational Vehicle Tax			-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax			-
Watercraft Tax			-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	517	-	-
Resources Available:	556,167	549,524	-
Expenditures:			
Personal Services			
Contractual Services	6,643	549,524	
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	6,643	549,524	-
Unencumbered Cash Balance Dec 31	549,524	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Liability Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	10,439	-	-
Receipts:			
Ad Valorem Tax	503	-	XXXXXXXXXXXXXX
Delinquent Tax	832		-
Motor Vehicle Tax	9,129		-
Recreational Vehicle Tax	102		-
16/20 M Vehicle Tax			-
Commercial Vehicle Tax	698		-
Watercraft Tax	32		-
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	11,296	-	-
Resources Available:	21,735	-	-
Expenditures:			
Close Fund to General	21,735		
Total Expenditures	21,735	-	-
Unencumbered Cash Balance Dec 31	-	-	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			-
Tax Required			-
Delinquent Comp Rate: 4.00%			-
Amount of 2019 Ad Valorem Tax			-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	9,381	10,332	11,444
Receipts:			
Local Alcoholic Liquor Tax	951	1,112	1,028
Miscellaneous			
Total Receipts	951	1,112	1,028
Resources Available:	10,332	11,444	12,472
Expenditures:			
Personal Services			
Contractual Services (Fair/Fair Building)			12,472
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	-	-	12,472
Unencumbered Cash Balance Dec 31	10,332	11,444	-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wireless Phone Equipment Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	67,094	64,014	64,014
Receipts:			
Payment from City of Chanute	6,080		
Miscellaneous			
Total Receipts	6,080	-	-
Resources Available:	73,174	64,014	64,014
Expenditures:			
Personal Services			
Contractual Services	9,160		64,014
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	9,160	-	64,014
Unencumbered Cash Balance Dec 31	64,014	64,014	-

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Shaw Road Bond and Interest Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,157,987	1,433,554	1,722,455
Receipts:			
Sales Tax	1,240,613	1,250,000	1,250,000
Interest	903	500	500
Miscellaneous			
Total Receipts	1,241,516	1,250,500	1,250,500
Resources Available:	2,399,503	2,684,054	2,972,955
Expenditures:			
Bonds - Principal	315,000	312,619	323,999
Bonds - Interest	118,760	107,780	96,402
Revolving Loan - Principal	301,639	320,000	330,000
Revolving Loan - Interest	230,550	221,100	211,500
Commission and Postage		100	100
Total Expenditures	965,949	961,599	962,001
Unencumbered Cash Balance Dec 31	1,433,554	1,722,455	2,010,954

Neosho County

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	-	-	-
Receipts:			
Gate Fees	23,829	25,000	25,000
From General Fund	18,420	25,000	25,000
Miscellaneous	203		
Total Receipts	42,452	50,000	50,000
Resources Available:	42,452	50,000	50,000
Expenditures:			
Personal Services	25,843	35,000	35,000
Contractual Services	16,129	10,000	10,000
Commodities	505	5,000	5,000
Capital Outlay			
Reimbursed Expenses	(25)		
Total Expenditures	42,452	50,000	50,000
Unencumbered Cash Balance Dec 31	-	-	-

Neosho County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Ash Grove Tax Refund Reserve Fund		CDBG Micro Loan Fund		CDBG Udall Road Grant Fund		CERT Grant Fund		County Clerk Technology Fund		Page Totals
Unencumbered Cash Balance Jan 1	469,441	Unencumbered Cash Balance Jan 1	87,896	Unencumbered Cash Balance Jan 1	11,040	Unencumbered Cash Balance Jan 1	9,796	Unencumbered Cash Balance Jan 1	11,087	589,260
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Micro Loan Repayments	1,727					Officer Fees	3,885	5,612
										-
										-
										-
										-
										-
										-
Total Receipts	-	Total Receipts	1,727	Total Receipts	-	Total Receipts	-	Total Receipts	3,885	5,612
Resources Available:	469,441	Resources Available:	89,623	Resources Available:	11,040	Resources Available:	9,796	Resources Available:	14,972	594,872
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Tax Refunds	426,537	Personal Services		Personal Services		Personal Services		Personal Services		426,537
To General Fund	42,904	Contractual Services		Contractual Services		Contractual Services		Contractual Services		42,904
		Commodities		Commodities		Commodities		Commodities		-
		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		-
		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
										-
										-
										-
Total Expenditures	469,441	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	469,441
Cash Balance Dec 31	-	Cash Balance Dec 31	89,623	Cash Balance Dec 31	11,040	Cash Balance Dec 31	9,796	Cash Balance Dec 31	14,972	125,431

Neosho County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

County Treasurer Technology Fund		DARE Grant Fund		Drug Education Donation Fund		Emergency Telephone Grant Fund		Employee Benefit Trust Fund		Page Totals
Unencumbered Cash Balance Jan 1	11,087	Unencumbered Cash Balance Jan 1	1	Unencumbered Cash Balance Jan 1	6,179	Unencumbered Cash Balance Jan 1	329	Unencumbered Cash Balance Jan 1	8,268	25,864
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Officer Fees	3,885			Donations	50					3,935
										-
										-
										-
										-
										-
										-
										-
Total Receipts	3,885	Total Receipts	-	Total Receipts	50	Total Receipts	-	Total Receipts	-	3,935
Resources Available:	14,972	Resources Available:	1	Resources Available:	6,229	Resources Available:	329	Resources Available:	8,268	29,799
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services		Contractual Services		Contractual Services		Contractual Services		Contractual Services		-
Commodities		Commodities		Commodities		Commodities		Commodities		-
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		-
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
										-
										-
										-
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	14,972	Cash Balance Dec 31	1	Cash Balance Dec 31	6,229	Cash Balance Dec 31	329	Cash Balance Dec 31	8,268	29,799

Neosho County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Employee Flexible Spending Plan Trust Fund		Employee Health Savings Plan Trust Fund		Fish and Game Prosecuting Fee Fund		Hazardous Material Grant Fund		Jail Maintenance Reserve Fund		Page Totals
Unencumbered Cash Balance Jan 1	14,894	Unencumbered Cash Balance Jan 1	7,380	Unencumbered Cash Balance Jan 1	350	Unencumbered Cash Balance Jan 1	63	Unencumbered Cash Balance Jan 1	276,441	299,128
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Payroll Withholdings and Benefits	15,681			Officer Fees	500			Interest	299	16,480
										-
										-
										-
										-
										-
										-
Total Receipts	15,681	Total Receipts	-	Total Receipts	500	Total Receipts	-	Total Receipts	299	16,480
Resources Available:	30,575	Resources Available:	7,380	Resources Available:	850	Resources Available:	63	Resources Available:	276,740	315,608
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services		Contractual Services		Contractual Services	750	Contractual Services		Contractual Services		750
Commodities		Commodities		Commodities		Commodities		Commodities		-
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		-
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
										-
										-
										-
Total Expenditures	-	Total Expenditures	-	Total Expenditures	750	Total Expenditures	-	Total Expenditures	-	750
Cash Balance Dec 31	30,575	Cash Balance Dec 31	7,380	Cash Balance Dec 31	100	Cash Balance Dec 31	63	Cash Balance Dec 31	276,740	314,858

Neosho County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

LEPC Grant Fund		Noxious Weed Grant Fund		Prosecuting Attorney Check Fees Fund		Prosecuting Attorney Training Fund		Register of Deeds Technology Fund		Page Totals
Unencumbered Cash Balance Jan 1	17,203	Unencumbered Cash Balance Jan 1	402	Unencumbered Cash Balance Jan 1	4,112	Unencumbered Cash Balance Jan 1	5,370	Unencumbered Cash Balance Jan 1	38,875	65,962
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Officer Fees	879	Officer Fees	12,035	Officer Fees	15,530	28,444
										-
										-
										-
										-
										-
										-
Total Receipts	-	Total Receipts	-	Total Receipts	879	Total Receipts	12,035	Total Receipts	15,530	28,444
Resources Available:	17,203	Resources Available:	402	Resources Available:	4,991	Resources Available:	17,405	Resources Available:	54,405	94,406
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services		Contractual Services		Contractual Services		Contractual Services	7,133	Contractual Services	9,272	16,405
Commodities		Commodities		Commodities		Commodities		Commodities		-
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		-
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
										-
										-
										-
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	7,133	Total Expenditures	9,272	16,405
Cash Balance Dec 31	17,203	Cash Balance Dec 31	402	Cash Balance Dec 31	4,991	Cash Balance Dec 31	10,272	Cash Balance Dec 31	45,133	78,001

Neosho County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Resource Typing Grant Fund		Solid Waste Implementation Grant Fund		Special Auto Fund		Special Capital Improvement Fund		Special Equipment Reserve Fund		Page Totals
Unencumbered Cash Balance Jan 1	8,000	Unencumbered Cash Balance Jan 1	100	Unencumbered Cash Balance Jan 1	8,649	Unencumbered Cash Balance Jan 1	15,965	Unencumbered Cash Balance Jan 1	1,688,734	1,721,448
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Donations	100	Officer Fees	120,377			From General Fund	594,605	715,082
										-
										-
										-
										-
										-
										-
										-
Total Receipts	-	Total Receipts	100	Total Receipts	120,377	Total Receipts	-	Total Receipts	594,605	715,082
Resources Available:	8,000	Resources Available:	200	Resources Available:	129,026	Resources Available:	15,965	Resources Available:	2,283,339	2,436,530
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services	110,473	Personal Services		Personal Services		110,473
Contractual Services		Contractual Services		Contractual Services	2,304	Contractual Services		Contractual Services		2,304
Commodities		Commodities		Commodities	3,637	Commodities		Commodities		3,637
Capital Outlay		Capital Outlay		Capital Outlay	871	Capital Outlay		Capital Outlay	637,799	638,670
Reimbursed Expenses		Reimbursed Expenses		To General Fund	8,000	Reimbursed Expenses		Reimbursed Expenses		8,000
										-
										-
										-
Total Expenditures	-	Total Expenditures	-	Total Expenditures	125,285	Total Expenditures	-	Total Expenditures	637,799	763,084
Cash Balance Dec 31	8,000	Cash Balance Dec 31	200	Cash Balance Dec 31	3,741	Cash Balance Dec 31	15,965	Cash Balance Dec 31	1,645,540	1,673,446

Neosho County

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Special Highway Fund		Special Law Enforcement Trust Fund		Special Machinery Fund						Page Totals
Unencumbered Cash Balance Jan 1	190,522	Unencumbered Cash Balance Jan 1	38,286	Unencumbered Cash Balance Jan 1	197,138	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		425,946
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Drug Control Tax	646							646
		Officer Fees	985							985
		Other	522							522
										-
										-
										-
										-
										-
Total Receipts	-	Total Receipts	2,153	Total Receipts	-	Total Receipts	-	Total Receipts	-	2,153
Resources Available:	190,522	Resources Available:	40,439	Resources Available:	197,138	Resources Available:	-	Resources Available:	-	428,099
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		-
Contractual Services		Contractual Services		Contractual Services		Contractual Services		Contractual Services		-
Commodities		Commodities		Commodities		Commodities		Commodities		-
Capital Outlay	140,195	Capital Outlay	8,957	Capital Outlay		Capital Outlay		Capital Outlay		149,152
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		-
										-
										-
										-
Total Expenditures	140,195	Total Expenditures	8,957	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	149,152
Cash Balance Dec 31	50,327	Cash Balance Dec 31	31,482	Cash Balance Dec 31	197,138	Cash Balance Dec 31	-	Cash Balance Dec 31	-	278,947

Notice of Budget Hearing

The governing body of Neosho County, Kansas
will meet on September 12, 2019, at 6:00 PM, at the County Commission Chambers 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.
Detailed budget information is available at the County Clerk's Office and will be available at this hearing.

Budget Summary

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to slight change depending on final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est Tax Rate*
General	5,506,542	26.496	5,716,678	27.115	5,836,745	3,525,682	26.519
Special Purpose Funds:							
Ambulance	36,082	0.000	0	0.000	0	0	0.000
Ambulance Sales Tax	596,395		2,000,000		2,000,000		
Appraiser's Cost	119,400	0.000	0	0.000	0	0	0.000
Election	137,303	0.000	0	0.000	0	0	0.000
Emergency Phone Equipment	77,209		200,000		207,112		
Employee Benefits	209,070	0.000	0	0.000	0	0	0.000
Fair	634	0.000	0	0.000	0	0	0.000
Fair Building	381	0.000	0	0.000	0	0	0.000
Health	305,900	0.613	329,930	0.130	348,810	187,213	1.408
Intellectual Disabilities	8,022	0.000	0	0.000	0	0	0.000
Law Enforcement/EMS	2,011,857	16.596	1,894,996	10.344	2,342,590	1,847,246	13.894
Mental Health	13,653	0.000	0	0.000	0	0	0.000
Noxious Weed	51,371	0.000	0	0.000	0	0	0.000
Noxious Weed Capital Outlay	0		0		20,181		
Road and Bridge	1,947,333	2.006	2,334,949	10.772	2,465,200	1,558,176	11.720
Service Program for the Elderly	7,585	0.000	0	0.000	0	0	0.000
Special Alcohol	0		22,438		28,314		
Special Bridge	6,643	0.000	549,524	0.000	0	0	0.000
Special Liability	21,735	0.000	0	0.000	0	0	0.000
Special Parks and Recreation	0		0		12,472		
Wireless Phone Equipment	9,160		0		64,014		
Bond and Interest Funds:							
Shaw Road Bond and Interest	965,949		961,599		962,001		
Business Funds:							
Solid Waste	42,452		50,000		50,000		
Non Budgeted Funds A	469,441						
Non Budgeted Funds B	0						
Non Budgeted Funds C	750						
Non Budgeted Funds D	16,405						
Non Budgeted Funds E	763,084						
Non Budgeted Funds F	149,152						
Totals	13,473,508	45.711	14,060,114	48.361	14,337,439	7,118,317	53.541
Less: Transfers	1,278,442		605,000		615,000		
Net Expenditure	12,195,066		13,455,114		13,722,439		
Total Tax Levied	5,868,974		6,280,678		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	128,393,028		129,870,726		132,950,667		

Outstanding Indebtedness, Jan. 1,

General Obligation Bonds
Revenue Bonds
Other Debt
Lease Purchase Principal
Totals

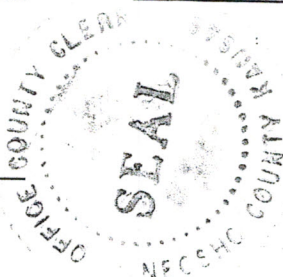
2017
-
6,660,000
3,553,695
-
10,213,695

2018
-
6,360,000
3,262,650
190,000
9,812,650

2019
-
6,045,000
2,961,011
1,124,321
10,130,332

* Tax Rates are expressed in mills.

Randall E. Neely
Clerk



Gail K. Kasper
Paul W. Kasper
Governing Body

Neosho County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2020 and 2019

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of August 22, 2019, the date of this forecast, of the expected conditions and its expected course of action. The presentation of the prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective County Clerk and the Kansas Department of Administration – Municipal Services Office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2019

Forecasted results for the year ending December 31, 2019, were calculated by utilizing the 2019 adopted budget with the following adjustments:

Ad Valorem property tax receipts for tax levying funds have been adjusted from their original adopted budget amounts to reflect a 96% collection rate. This collection rate is based upon the County's experience in the most recently completed tax collection cycle.

Other levied property tax revenues (motor vehicle, recreational, etc.) are based upon estimates provided by the County Treasurer during preparation of the 2019 budget.

State highway gas tax receipts are based upon estimates provided and updated by the League of Kansas Municipalities.

Sales taxes, fees and other revenue amounts are based upon the original budgeted amount for 2019, adjusted to more accurately reflect the County's actual experience during the first six months of 2019.

Capital Outlay amounts included in the 2019 budget, in some departments or funds, which are not expected to be expended in 2019, have been carried forward and included in the 2020 budget.

Forecasted Results for the Year Ended December 31, 2020

Forecasted results for the year ending December 31, 2020, were based upon the forecasted results of operations for the year ended December 31, 2019. With the exception of the items listed below, receipts and expense amounts from 2019 were used for 2020.

Receipts

Property tax receipts for tax levying funds were estimated based upon the estimated assessed valuation provided by the County and, overall, are within the amount calculated to be in compliance with the Kansas Tax Lid Law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20M vehicle tax, commercial vehicle tax and watercraft tax, in levying funds, were based upon estimates prepared by the County Treasurer, based upon projections received from the State of Kansas.

State highway gas tax receipts were based upon estimates updated and provided by the League of Kansas Municipalities.

Neosho County, Kansas
Summary of Significant Forecast Assumptions
For the Years Ended December 31, 2020 and 2019

Expenses

Expenses for various funds and departments were based upon requests submitted by the various department heads and elected officials and approved by the County Commissioners.

Amounts budgeted for debt service payments are based upon the requirements of the various bond issues, lease purchase agreements and loans.

The County is planning to continue with similar past transfers between funds for operations and for certain reserve funds.