Neosho County

2026

State of Kansas
County

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.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	6,446,089	3,139,115	20.000
Road & Bridge	68-5,101	7	2,289,021	1,023,072	6.518
Health Fund	65-204	8	542,836	3,728	0.023
Law Enforcement/EMS Fund	79-1946, 65-6113	8	3,162,406	2,545,090	16.215
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
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	18

156,955,287

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	45.107
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Chasity Foreaker
Address:
100 S Main St
Erie, KS 66733
Email:
nococlerk@neoshocountyks.org

Attest: _____, 2025

_____
County Clerk

_____
_____
_____
Governing Body

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	RVT	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 784,197

County Treas Recreational Vehicle Estimate 9,847

County Treas 16/20M Vehicle Estimate 23,966

County Treas Commercial Vehicle Tax Estimate 40,221

County Treas Watercraft Tax Estimate 5,882

Motor Vehicle Factor 0.11081

Recreational Vehicle Factor 0.00139

16/20M Vehicle Factor 0.00339

Commercial Vehicle Factor 0.00568

Watercraft 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 Bon	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**

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
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 Cemetary	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 Progra	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 Amoun	6,521,824	6,051,073	6,446,089
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,446,089
		Tax Required	3,083,913
	Delinquent Comp Rate:	1.79%	55,202
		Amount of 2025 Ad Valorem Tax	3,139,115

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 Chas

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 Cemetary				
Contractual	11,698	11,250	11,250	
Total	11,698	11,250	11,250	
Clerk				
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	**- per Cindy**
Total	2,215,436	2,378,661	2,578,661	
Total - Page 6c	**2,768,385**	**3,059,071**	**3,256,306**	

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	**-per update from Chas**
Total	46,350	41,715	41,715	
Total - Page 6d	**267,334**	**271,132**	**187,293**	

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	**-per update from Chas**
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	**-per update from Chas**
Total	0	0	150,000	
Total - Page6e	**316,891**	**516,243**	**247,374**	

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**

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

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 R			
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 E			
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 Amoun	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 **Health Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	542,836
		Tax Required	3,662
	Delinquent Comp Rate:	1.8%	66
		Amount of 2025 Ad Valorem Tax	3,728

Adopted Budget **Law Enforcement/EMS Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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	2,165
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
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,162,406
		Tax Required	2,500,334
	Delinquent Comp Rate:	1.79%	44,756
		Amount of 2025 Ad Valorem Tax	2,545,090

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 R			
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 E			
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 **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 R			
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 E			
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

Neosho County

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 R			
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 E			
Total Expenditures	**0**	**12,760**	**29,798**
Unencumbered Cash Balance Dec 31	32,474	24,756	0
2024/2025/2026 Budget Authority Amoun	19,346	12,760	29,798

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 R			
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 E			
Total Expenditures	**1,553,044**	**2,053,095**	**0**
Unencumbered Cash Balance Dec 31	53,095	0	0
2024/2025/2026 Budget Authority Amoun	2,550,471	0	0

See Tab C

Neosho County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation Funds**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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

Neosho County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Shaw Road Bond and Interest Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 R			
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 E			
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 **Municipalities Fight Addiction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 R			
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 E			
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 I			
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 I			
Total Expenditures	**0**	**0**	**2,500,000**
Unencumbered Cash Balance Dec 31	0	859,749	0
2024/2025/2026 Budget Authority Amoun	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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	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: ARPA		(2) Fund Name: CDBG Micro Loan		(3) Fund Name: CDBG Udall Road Grant		(4) Fund Name: County Clerk Technology		(5) Fund Name: County Treasurer Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
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	873,230
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	3,659
Resources Available:	810,239	Resources Available:	5,276	Resources Available:	11,040	Resources Available:	34,404	Resources Available:	15,930	876,889
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	228,382
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: Law Enforcement Body Cam		(2) Fund Name: Prosecuting Attorney Training		(3) Fund Name: Register of Deeds Technology		(4) Fund Name: Ash Grove Litigation Reserve		(5) Fund Name: Special Equipment Reserve			
Unencumbered Cash Balance Jan 1	5,730	Unencumbered Cash Balance Jan 1	25,055	Unencumbered Cash Balance Jan 1	73,652	Unencumbered Cash Balance Jan 1	252,226	Unencumbered Cash Balance Jan 1	390,214	Total	746,877
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	16,086	
Resources Available:	5,730	Resources Available:	26,504	Resources Available:	88,289	Resources Available:	252,226	Resources Available:	390,214	762,963	
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	291,331	
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	**

**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: Special Highway		(2) Fund Name: Special Machinery		(3) Fund Name: Wind Farm / Pilot Contributio		(4) Fund Name: Special Auto		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
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	3,265,650
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	1,152,695
Resources Available:	242,790	Resources Available:	166,188	Resources Available:	3,872,822	Resources Available:	136,545	Resources Available:	0	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	1,784,684
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	0	**2,633,661** **
										2,633,661 **

**Note: These two block figures should agree.

State of Kansas
County
2026

Neosho County

NOTICE OF BUDGET HEARING

The governing body of

Neosho County

will meet on September 17, 2025 at 10:00 AM at Neosho County Courthouse, Commission Room at 100 S. Main, Erie, KS 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 100 S. Main, Erie, KS 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.

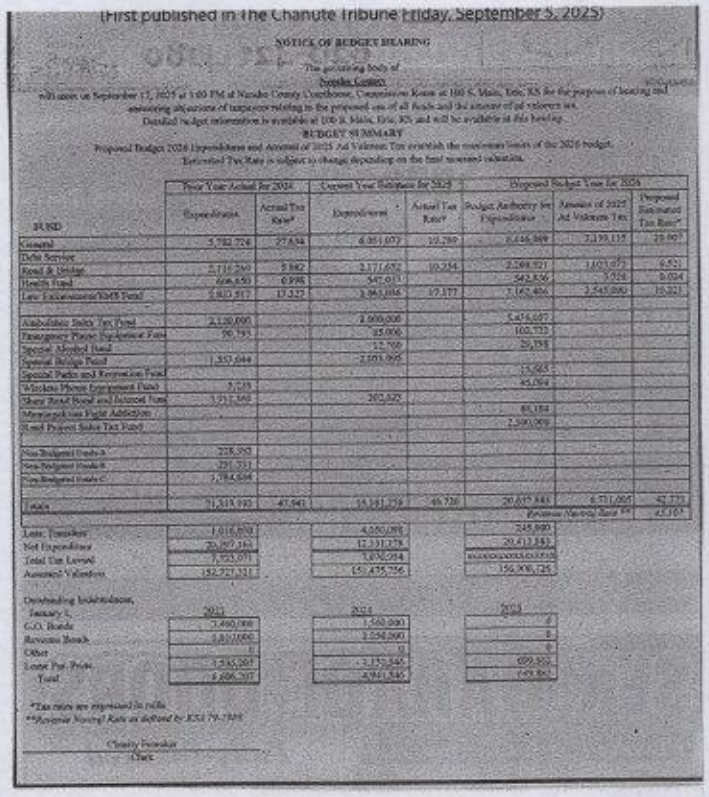
	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,782,724	27.634	6,051,073	19.289	6,446,089	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		xxxxxxxxxxxxxxxxx		
Assessed Valuation	152,727,311		151,475,756		156,900,128		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

Chasity Foreaker
Clerk



(First published in The Chanute Tribune Friday, September 5, 2025)

NOTICE OF BUDGET HEARING

The governing body of

Neosho County

will meet on September 17, 2025 at 1:00 PM at Neosho County Courthouse, Commission Room at 100 S. Main, Erie, KS 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 100 S. Main, Erie, KS 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,782,704	27.834	6,351,073	30.280	6,446,869	5,199,119	25.007
Debt Service							
Road & Bridge	2,716,240	9.882	2,771,692	10.254	2,249,921	1,103,073	9.921
Health Fund	606,650	0.995	547,013		542,836	2,228	0.024
Law Enforcement/Shrff Fund	3,823,917	17.327	3,963,066	17.177	7,162,406	2,545,090	10.321
Ambulance Sales Tax Fund	2,130,000		2,000,000		5,474,687		
Emergency Phone Equipment Fund	99,795		85,000		102,723		
Special Alcohol Fund			12,700		26,358		
Special Bridge Fund	1,357,044		2,005,995				
Special Parks and Recreation Fund					15,965		
Wireless Phone Equipment Fund	5,235				85,094		
Sharp Road Bond and Interest Fund	1,217,360		202,600				
Municipal Gas Right Addendum					85,184		
Road Project Sales Tax Fund					2,500,000		
Non-Budgeted Funds-A	228,995						
Non-Budgeted Funds-B	291,331						
Non-Budgeted Funds-C	1,584,696						
Totals	21,319,193	47.941	18,181,139	48.726	20,815,845	8,731,005	45.273
					(Revenue Neutral Rate **)		45.047
Less: Transfers	1,616,870		4,050,000		245,000		
Net Expenditures	20,097,163		12,331,139		20,413,883		
Total Tax Levied	7,921,071		7,870,084		xxxxxxxxxxxxxxxxx		
Assessed Valuation	152,727,331		151,475,756		156,008,725		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	3,460,000		1,560,000		0		
Revenue Bonds	1,810,000		2,250,000		0		
Other	0		0		0		
Lease Pur. Prin.	3,345,007		3,171,345		699,853		
Total	8,606,307		8,981,345		(699,853)		

*Tax rates are expressed in mills

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

County Treasurer

Date

Affidavit of Publication

STATE OF KANSAS, NEOSHO COUNTY, ss:

Elaina Willford, being first duly sworn, deposes and says: That *she* is *Classified Manager* of *THE CHANUTE TRIBUNE,* a twice weekly newspaper printed in the State of Kansas, and published in and of general circulation in Neosho County, Kansas, with a general paid circulation on a daily basis in Neosho County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a twice weekly published at least weekly 50 times a year: has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Chanute, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive DAY, the first publication thereof being made as aforesaid on the 5th day of SEPT. 2025, with subsequent publications being made on the following dates:

_____, 2025 _____, 2025

_____, 2025 _____, 2025

Elaina Willford

Subscribed and sworn to and before me this 9th day of September, 2025

Darla D. Westhoff

Notary Public

My commission expires: 10.10.26

Printer's Fee ..... $ 89.25

Affidavit, Notary's Fee ..... $ 10.00

Additional Copies ..... $ _____

Total Publication Fees ..... $ 99.25

DARLA D. WESTHOFF
Notary Public - State of Kansas
My Appt. Expires 10.10.26

RECEIVED
JUL 15 2025
NEOSHO CO. CLERK

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Neosho County, HEREBY NOTIFIES THE Neosho COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☒ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 51.107 The date of our hearing is Sept. 9th at 1 AM/PM and will be held at Neosho County Courthouse in Erie, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

Gen	24.623
R&B	9.900
Law	16.584
	51.107

(Seal)

_____
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.