Held to RNR - No notice, no roll call, no res.

State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned, officers of
WOLF RIVER CEMETERY NO. 3
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 expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	3,500	3,407	.678
Debt Service	10-113				
Totals		xxxxxxxx	3,500	3,407	.678
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice		7			
Neighborhood Revitalization		8			

3164

3164

	County Clerk's Use Only
Final County Assessed Valuation	
Doniphan County	3,068,573
Brown County	1,593,991
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	4,662,564

Revenue Neutral Rate	0.678
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Peggy Franken, County Clerk
785-985-3513
Address:
120 E Chestnut St PO Box 278
Troy, KS 66087
Email:
clerk@dpcountyks.com

Date Attested: Sept 22 2025
Peggy Franken
County Clerk

Marcy Elliott 6-10-25
Terry Baker 6-14-25
Cory Baker 6-14-25

Governing Body

CPA Summary

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,164	47	1	31	10	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,164	47	1	31	10	0

County Treas Motor Vehicle Estimate 47

County Treas Recreational Vehicle Estimate 1

County Treas 16/20M Vehicle Estimate 31

County Treas Commercial Vehicle Tax Estimate 10

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01485

RVT Factor 0.00032

16/20M Factor 0.00980

Comm Veh Factor 0.00316

Watercraft Factor 0.00000

2026

WOLF RIVER CEMETERY NO. 3
Doniphan County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

WOLF RIVER CEMETERY NO. 3
Doniphan County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**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
				Total	**0**	**0**	**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	79	85	4
Receipts:			
Ad Valorem Tax	3,193	3,164	xxxxxxxxxxxxxxxxx
Delinquent Tax		25	
Motor Vehicle Tax	22	25	47
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	23	30	31
Commercial Vehicle Tax	9	10	10
Watercraft Tax			0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	25		
Neighborhood Revitalization Rebate	-2	-1	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,271**	**3,254**	**89**
Resources Available:	**3,350**	**3,339**	**93**
Expenditures:			
Mowing	2,100	2,105	2,100
Operations	735	900	900
Wages			
Supplies	100		150
Bank Charges	330	330	350
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,265**	**3,335**	**3,500**
Unencumbered Cash Balance Dec 31	85	4	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,201	3,355	3,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,500
		Tax Required	3,407
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,407

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

WOLF RIVER CEMETERY NO. 3

Doniphan County

will meet on September 8, 2025 at 9:00 A.M. at Doniphan County Courthouse 120 E Chestnut St Troy, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at County Clerk's Office and will be available at this hearing.

SUPPORTING COUNTIES

Doniphan County (home county) Brown County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 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	3,265	0.620	3,335	0.645	3,500	3,407	0.731
Debt Service							
Totals	3,265	0.620	3,335	0.645	3,500	3,407	0.731
						*Revenue Neutral Rate***	*0.678*
Less: Transfers	0		0		0		
Net Expenditures	3,265		3,335		3,500		
Total Tax Levied	3,164		3,164		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	5,103,351		4,904,065		4,662,564		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Marcy Elliott

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

WOLF RIVER CEMETERY NO. 3

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

SUPPORTING COUNTIES

Doniphan County (home county) Brown County

Revenue Neutral Rate*	0.678	Proposed Tax Rate	0.731

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

WOLF RIVER CEMETERY NO. 3

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 4,662,564

Valuation Factor: 4,662.564

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF _____, HEREBY NOTIFIES THE _____ 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

_____

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

_____

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

(Seal)

_____
Clerk or Officer of Governing Body

(First published in the Kansas Chief September 11, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Doniphan County Townships, Fire Districts, Cemetery Districts

Doniphan County

will meet on September 22, 2025 at 9:00 A.M. at Doniphan County Courthouse 120 E Chestnut St Troy, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.

Detailed budget information is available at County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Estimated Tax Rate*
Burr Oak Twp General	11,100	1.820	13,855	1.800	15,414	8,893	2.149
Burr Oak Twp Road	21,555	4.233	23,453	4.686	21,868	20,692	5.000
Revenue Neutral Rate							7.150
Center Twp General	10,996	0.523	20,944	0.557	18,900	11,529	0.557
Center Twp Road	88,395	5.359	91,423	5.463	90,000	83,324	5.636
Center Twp Cemetery	10,225	0.497	11,507	0.465	9,966	9,640	0.466
Revenue Neutral Rate							6.559
Independence Twp General	13,560	0.379	88,966	0.388	61,992	8,170	0.399
Independence Twp Road	193,027	4.341	199,617	4.443	100,071	93,573	4.570
Revenue Neutral Rate							4.969
Iowa Twp General	25,652	0.856	30,000	0.846	27,322	22,899	0.873
Iowa Twp Road	107,886	4.373	175,000	4.977	173,809	167,861	8.000
Iowa Twp Cemetery	12,638	0.433	13,013	0.479	13,338	12,966	0.494
Revenue Neutral Rate							9.962
Marion Twp General	9,603	2.292	46,590	2.340	29,237	15,572	2.371
Marion Twp Road	34,579	4.912	34,858	4.992	35,064	32,832	5.000
Revenue Neutral Rate							7.372
Union Twp General	4,901	0.113	110,000	10.117	13,796	1,284	0.120
Union Twp Road	64,175	5.830	63,788	5.998	61,844	58,878	6.000
Revenue Neutral Rate							6.340
Washington Twp General	29,747	0.800	38,185	0.781	35,939	27,162	0.761
Revenue Neutral Rate							0.761
Wayne Twp General	6,576	0.433	15,376	0.457	18,972	5,083	0.457
Wayne Twp Road	52,473	4.275	52,660	4.517	53,500	50,249	4.517
Revenue Neutral Rate							4.974
Wolf River Twp General	9,154	0.455	9,960	0.471	9,165	8,852	10.490
Wolf River Twp Road	74,741	3.893	78,036	4.000	75,381	71,065	4.000
Wolf River Twp Cemetery	9,801	0.487	9,811	0.504	9,807	9,478	0.524
Revenue Neutral Rate							5.173
Fire District No. 1	109,135	3.165	118,309	3.150	112,147	100,000	3.154
Fire District No. 1 Equip Res					354,586		3.154
Revenue Neutral Rate							2.497
Fire District No. 2	59,371	2.429	237,038	2.497	275,913	87,135	2.579
Revenue Neutral Rate							2.595
Fire District No.3	41,711	1.500	96,078	1.546	151,085	64,653	1.595
Revenue Neutral Rate							1.595
Fire District No.4	83,368	5.663	85,445	5.577	87,176	79,154	5.395
Fire District No.4 Equip Res			22,354		13,678		5.395
Revenue Neutral Rate							5.395
Fire District No. 5	91,363	2.558	112,048	2.616	100,585	83,855	2.636
Revenue Neutral Rate							2.636
Doniphan Cemetery No.1	18,448	1.944	17,825	1.392	19,175	15,791	1.419
Doniphan Cemetery No.1 Road			7,500		8,500		1.419
Revenue Neutral Rate							0.457
Russdale Cemetery No.2	2,772	0.447	1,178	0.455	14,702	3,000	0.457
Revenue Neutral Rate							0.457
Wolf River Cemetery No. 3	3,265	0.620	3,292	0.645	3,300	3,164	0.679
Revenue Neutral Rate							0.679
Totals	1,179,508	64.053	1,587,309	69.164	2,016,730	1,156,774	170.115
						Revenue Neutral Rate**	71.774
Less: Transfers	40,364		30,425		8,500		
Net Expenditures	1,139,144		1,556,884		2,007,230		
Total Tax Levied	1,098,801		1,117,418		xxxxxxxxxxxxxxx		
Assessed Valuation	158,223,711		153,868,703		153,648,977		

Outstanding Indebtedness	2023	2024	2025
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Peggy Franken County Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes an publisher of *The Kansas Chief* a weekly newspaper p of Kansas, and published in and of general circula County, Kansas, with a general paid circulation on Doniphan County, Kansas, and that said newspap religious or fraternal publication.

Said newspaper is weekly published at least weekl has been so published continuously and uninterrupte and state for a period of more than five years prior t tion of said notice; and has been admitted at the post Kansas, in said County as periodicals postage paid

That the attached notice is a true copy thereof anc the regular and entire issue of said newspaper for _ weeks, the first publication thereof being made as a 11 day of September subsequent publications being made on the follow

_____, 20__

_____, 20__

_____, 20__

Publisher

Subscribed and sworn to before me this 11 day of September, 2025.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____