State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of DONIPHAN COUNTY, State of Kansas
We, the undersigned, officers of
DONIPHAN CEMETERY NO. 1

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted 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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	19,175	15,791	1.417
Debt Service	10-113				
Road Completion Fund		6	8,500		
		6			
Totals		xxxxxxxxxx	27,675	15,791	1.417
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		7			11,141,726
RNR Hearing Notice		8			Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate		9			

Revenue Neutral Rate	1.419
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: Sept 22, 2025
Peggy Franken
County Clerk

Carl Ramm
Phillip Loroff
Terry Franken
Governing Body

CPA Summary

DONIPHAN CEMETERY NO. 1
DONIPHAN COUNTY

2026

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	15,791	529	5	321	0	9
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	15,791	529	5	321	0	9

County Treas Motor Vehicle Estimate 529

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 321

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 9

MVT Factor 0.03350

RVT Factor 0.00032

16/20M Factor 0.02033

Comm Veh Factor 0.00000

Watercraft Factor 0.00057

2026

DONIPHAN CEMETERY NO. 1
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
General	Road Improvement Fund	8,500	7,500	8,500	17-1336a
Road Improvement Fund	General				17-1336a
	Totals	8,500	7,500	8,500	
	Adjustments*				
	Adjusted Totals	8,500	7,500	8,500	

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

DONIPHAN CEMETERY NO. 1
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**	**0**

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

DONIPHAN CEMETERY NO. 1
DONIPHAN COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	459	525	1,521
Receipts:			
Ad Valorem Tax	15,774	15,791	xxxxxxxxxxxxxxxxx
Delinquent Tax	204	23	
Motor Vehicle Tax	476	594	529
Recreational Vehicle Tax	5	12	5
16/20M Vehicle Tax	248	242	321
Commercial Vehicle Tax			0
Watercraft Tax		9	9
In Lieu of Taxes			
Sales of Lots	521	1,421	275
Donations	220		
Transfer from Road Improvement Fund			
Interest on Idle Funds	1,363	1,000	1,000
Neighborhood Revitalization Rebate	-297	-271	-276
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,514**	**18,821**	**1,863**
Resources Available:	**18,973**	**19,346**	**3,384**
Expenditures:			
Mowing	9,800	9,000	10,000
Stone Maintenance			
Road Maintenance			
Ground Maintenance		1,000	375
Bank Charges	15	50	25
Publications	102	150	150
Deed Recording Fees	21	125	125
Transfer to Road Completion Fund	8,500	7,500	8,500
Cash Reserve (2026 column)			
Miscellaneous	10		
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**18,448**	**17,825**	**19,175**
Unencumbered Cash Balance Dec 31	525	1,521	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	24,726	24,025	19,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,175
		Tax Required	15,791
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	15,791

CPA Summary

DONIPHAN CEMETERY NO. 1
DONIPHAN COUNTY

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road Completion Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,642	20,142	20,142
Receipts:			
Transfer from General	8,500	7,500	8,500
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,500**	**7,500**	**8,500**
Resources Available:	**20,142**	**27,642**	**28,642**
Expenditures:			
Maintenance		7,500	8,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**7,500**	**8,500**
Unencumbered Cash Balance Dec 31	20,142	20,142	20,142
2024/2025/2026 Budget Authority Amount:	7,500	7,500	8,500

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:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

DONIPHAN CEMETERY NO. 1

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.

	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	18,448	1.344	17,825	1.392	19,175	15,791	1.419
Debt Service							
Road Completion Fund			7,500		8,500		
Totals	18,448	1.344	25,325	1.392	27,675	15,791	1.419
						*Revenue Neutral Rate***	*1.419*
Less: Transfers	8,500		7,500		8,500		
Net Expenditures	9,948		17,825		19,175		
Total Tax Levied	15,791		15,791		xxxxxxxxxxxxxxx		
Assessed Valuation	11,753,978		11,342,491		11,124,569		

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*

Terry Heineken

DONIPHAN CEMETERY NO. 1 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	15,791	1.419	276
Debt Service			0
			0
			0
			0
			0
TOTAL	15,791	1.419	276

2025 July 1 Valuation: 11,124,569

Valuation Factor: 11,124.569

Neighborhood Revitalization Subj to Rebate: 194,311

Neighborhood Revitalization factor: 194.311

**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 DONIPHAN CEMETERY NO. 1, HEREBY NOTIFIES THE DONIPHAN 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).**

_X_ 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, 2025.

WITNESS my hand and official seal on July 14, 2025.

(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	221,555	4.233	23,453	4.686	221,868	20,692	5.000
Revenue Neutral Rate							7.150
Center Twp General	9,996	0.523	20,944	0.557	18,900	11,529	0.557
Center Twp Road	88,395	5.359	91,423	5.463	390,000	83,324	5.536
Center Twp Cemetery	10,225	0.497	10,507	0.465	9,966	9,640	0.466
Revenue Neutral Rate							6.559
Independance Twp General	1,350	0.379	38,966	0.388	61,992	8,170	0.399
Independance Twp Road	193,327	4.341	99,617	4.443	100,071	93,570	4.570
Revenue Neutral Rate							4.969
Iowa Twp General	25,653	0.856	90,000	0.846	27,332	22,899	0.873
Iowa Twp Road	97,886	4.373	175,000	6.977	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	4.997	35,064	32,832	5.000
Revenue Neutral Rate							7.372
Union Twp General	4,901	0.113	10,000	0.117	13,796	1,284	0.120
Union Twp Road	64,175	5.830	63,788	5.998	61,344	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	9,160	0.471	9,165	8,852	0.490
Wolf River Twp Road	74,741	3.893	98,036	4.000	5,381	7,065	4.000
Wolf River Twp Cemetery	9,801	0.487	9,814	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		
Revenue Neutral Rate							3.154
Fire District No. 2	59,371	2.429	237,038	2.497	275,911	87,158	2.497
Revenue Neutral Rate							2.579
Fire District No. 3	41,711	1.500	96,078	1.546	151,085	64,633	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			22,954		13,678		
Revenue Neutral Rate							5.395
Fire District No. 5	90,363	2.558	102,048	2.616	100,585	83,855	2.636
Revenue Neutral Rate							2.636
Doniphan Cemetery No. 1	8,448	1.344	7,825	1.392	19,175	15,791	1.419
Doniphan Cemetery No. 1 Road			7,500		8,500		
Revenue Neutral Rate							1.419
Rosedale Cemetery No. 2	2,772	0.447	1,178	0.455	14,702	3,000	0.457
Revenue Neutral Rate							0.457
Wolf Rive Cemetery No. 3	3,265	0.690	3,292	0.645	3,300	3,164	0.679
Revenue Neutral Rate							0.679
Totals	1,179,508	64.053	1,587,509	69.164	2,015,730	1,156,774	70.115
					Revenue Neutral Rate**		71.174
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		1,717,418		xxxxxxxxxxxxxxx		
Assessed Valuation	158,223,711		153,268,703		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, 20__ 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 $_____