2026

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas

We, the undersigned, officers of

Doniphan County

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,934,749	1,677,492	10.918
Debt Service	10-113				
Road & Bridge	68-5,101	7	4,065,657	2,404,273	15.648
Fair	2-129	8	23,500	22,213	.145
Conservation	2-1907b	8	36,000	33,836	.220
Appraiser	19-436	9	366,000	295,856	1.926
Noxious Weed	2-1318	9	143,000	100,535	.654
Noxious Weed Chemical	2-1318	10	130,000	63,420	.413
Election	19-3435a	10	130,300	114,707	.747
Extension Council	2-610	11	176,500	165,963	1.080
Elderly	12-1680	11	457,500	368,410	2.398
Economic Development	19-4102	12	145,000	62,526	.407
Health Department	65-204	12	1,160,178	141,928	.924
Mental Health Workshop	19-4004	13	38,000	36,342	.237
Community Mental Health	65-212	13	44,200	28,584	.186
Employee Benefit	12-16,102	14	745,000	630,191	4.101
Bond & Interest	10-113	14	37,282		
Capital Improvement		15	125,000		
CARES/ARPA		15			
Solid Waste		16	250,000		
Central Kitchen		16	251,000		
Title III		17	673,000		
Local Alcoholic Liquor		17	25,000		
New Sales Tax		18	1,400,000		
FEMA		18	223,304		
911 Fund		19	100,000		
Equipment Reserve		19	150,000		
Totals		xxxxx	14,830,170	6,146,276	40.004
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		20			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice		21			
Neighborhood Revitalization		22			

County Clerk's Use Only
153,644,223
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	40.280
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Peggy Franken, County Clerk
Address:
PO Box 278 120 E Chestnut St
Troy, Kansas 66087-0278
Email:
clerk@dpcountyks.com

Attest: September 15, 2025
Peggy Franken
County Clerk

Governing Body

CPA Summary

Doniphan County 2026

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

2025 Budgeted Funds	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,972,580	124,700	2,471	27,518	7,310	1,880
Debt Service						
Road & Bridge	2,512,418	158,828	3,146	35,048	9,311	2,393
Fair	22,400	1,416	28	312	83	21
Conservation	34,024	2,151	43	475	126	32
Appraiser	284,572	17,990	356	3,970	1,055	271
Noxious Weed	100,888	6,378	126	1,407	374	96
Noxious Weed Chemical	10,280	650	13	143	38	10
Election	54,487	3,445	68	760	202	52
Extension Council	159,004	10,052	199	2,218	589	151
Elderly	265,099	16,759	332	3,698	982	252
Economic Development	67,994	4,298	85	948	252	65
Health Department	141,928	8,972	178	1,980	526	135
Mental Health Workshop	31,492	1,991	39	439	117	30
Community Mental Healt	28,270	1,787	35	394	105	27
Employee Benefit	503,074	31,803	630	7,018	1,864	479
Bond & Interest						
TOTAL	6,188,510	391,220	7,749	86,328	22,934	5,894

County Treas Motor Vehicle Estimate 391,220

County Treas Recreational Vehicle Estimate 7,749

County Treas 16/20M Vehicle Estimate 86,328

County Treas Commercial Vehicle Tax Estimate 22,934

County Treas Watercraft Tax Estimate 5,894

Motor Vehicle Factor 0.06322

Recreational Vehicle Factor 0.00125

16/20M Vehicle Factor 0.01395

Commercial Vehicle Factor 0.00371

Watercraft Factor 0.00095

Doniphan County 2026

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
Road & Bridge	Equipment Reserve	150,000	150,000	150,000	19-119
Elderly	Title III	254,488	425,000	425,000	79-2934
New Sales Tax	Road & Bridge	150,000	150,000	150,000	12-196
Liquor Tax	Community Mental Health	14,200	14,200	14,200	79-2934
New Sales Tax	General	200,000	200,000		12-196
General	Kitchen	15,000			12-196
Federal Funds Exchange	Road & Bridge			178,869	68-590
Fema	Road & Bridge			223,304	12-1663
	Total	783688	939200	1141373	
	Adjustments*				
	Adjusted Totals	783688	939200	1141373	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
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
				Totals	**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	1,866,267	1,563,444	1,364,794
Receipts:			
Ad Valorem Tax	1,666,818	1,972,580	xxxxxxxxxxxxxxx
Delinquent Tax	34,569	30,604	2,000
Motor Vehicle Tax	133,538	130,567	124,700
Recreational Vehicle Tax	2,798	3,025	2,471
16/20M Vehicle Tax	25,889	21,356	27,518
Commercial Vehicle Tax	8,010	8,234	7,310
Watercraft Tax		1,908	1,880
Gross Earnings (Intangible) Tax	12,958	22,583	22,131
City County Revenue Sharing			
Transfer from Interest and Fees on Taxes		455,000	25,000
Reimbursements	50,000	50,000	50,000
Officers Fees	55,415	55,000	55,000
Farm Income	9,158	5,220	5,220
Motor Vehicle Transfer	2,234	2,500	2,500
Department Income	79,965	85,000	85,000
Sales Tax Transfer	200,000	200,000	
Inmate Fees	41,600		
In Lieu of Taxes (IRB)	6,183	6,185	6,185
Interest on Idle Funds	780,640	705,480	500,000
Neighborhood Revitalization Rebate	(45,832)	(65,134)	-51,912
Miscellaneous		25,000	27,460
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,063,943**	**3,715,108**	**892,463**
Resources Available:	**4,930,210**	**5,278,552**	**2,257,257**

CPA Summary

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,930,210	5,278,552	2,257,257
Expenditures:			
County Commission	96,501	128,178	128,178
County Clerk	217,983	264,468	272,000
County Treasurer	205,840	359,528	389,000
District Court	86,139	116,443	128,441
911 Dispatch	313,264	322,477	344,074
Emergency Management	81,699	109,925	111,572
Law Enforcement	1,304,595	1,340,347	1,460,104
Register of Deeds	186,891	178,628	180,628
Road & Bridge Office	83,666	103,253	103,253
Courthouse General	327,233	490,478	505,000
County Attorney	155,503	207,433	214,899
Special MV	66,647	72,000	72,000
Health Officer	13,455	20,600	25,600
Subtotal	3,139,416	3,713,758	3,934,749
Transfer to Departments Outside General	27,350		
Economic Incentive Payment	200,000	200,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,366,766**	**3,913,758**	**3,934,749**
Unencumbered Cash Balance Dec 31	1,563,444	1,364,794	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,573,980	3,713,758	3,934,749
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	3,934,749
		Tax Required	1,677,492
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,677,492

CPA Summary

See Tab C

Doniphan County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Personnel Services	94,771	120,628	120,628
Contractual	1,730	7,550	7,550
Commodities			
Capital Outlay			
Total	96,501	128,178	128,178
County Clerk			
Personnel Services	179,830	211,840	215,000
Contracutal	27,547	35,000	35,000
Commodities	5,303	10,628	15,000
Capital Outlay	5,303	7,000	7,000
Total	217,983	264,468	272,000
County Treasurer			
Personnel Services	170,880	289,528	308,000
Contracutal	26,930	48,000	54,000
Commodities	0	3,000	4,000
Capital Outlay	8,030	19,000	23,000
Total	205,840	359,528	389,000
District Court			
Personnel Services			
Contracutal	77,514	106,988	117,486
Commodities	3,625	5,955	5,955
Capital Outlay	5,000	3,500	5,000
Total	86,139	116,443	128,441
911 Dispatch			
Personnel Services	282,991	283,381	303,028
Contracutal	28,189	5,000	6,000
Commodities	2,084	6,050	7,000
Capital Outlay		28,046	28,046
Total	313,264	322,477	344,074
Emergency Management			
Personnel Services	77,573	82,298	83,945
Contracutal	4,012	10,628	12,252
Commodities	114	375	375
Capital Outlay		16,624	15,000
Total	81,699	109,925	111,572
Law Enforcement			
Personnel Services	860,254	806,150	875,104
Contracutal	326,989	350,000	350,000
Commodities	111,182	160,000	160,000
Capital Outlay	6,170	24,197	75,000
Total	1,304,595	1,340,347	1,460,104
Register of Deeds			
Personnel Services	113,297	125,000	127,000
Contracutal	73,594	53,628	53,628
Commodities			
Capital Outlay			
Total	186,891	178,628	180,628
Total - Page 6b	**2,492,912**	**2,819,994**	**3,013,997**

Doniphan 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:			
Road & Bridge Office			
Personnel Services	75,717	90,953	90,953
Contractual	3,941	4,000	4,000
Commodities	1,993	4,800	4,800
Capital Outlay	2,015	3,500	3,500
Total	83,666	103,253	103,253
Courthouse General			
Personnel Services	51,357	80,000	80,000
Contractual	251,187	325,000	350,000
Commodities		60,478	
Capital Outlay	24,689	25,000	75,000
Total	327,233	490,478	505,000
County Attorney			
Personnel Services	138,522	196,433	203,899
Contractual	16,954	4,000	4,000
Commodities	27	4,000	4,000
Capital Outlay		3,000	3,000
Total	155,503	207,433	214,899
Health Officer			
Personnel Services	600	600	600
Contractual	12,855	20,000	25,000
Commodities			
Capital Outlay			
Total	13,455	20,600	25,600
Miscellaneous			
Transfer to Departments outside General	27,350		
Economic Development Incentive	200,000	200,000	
Total	227,350	200,000	0
Special MVT			
Personnel Services	62,638	65,000	65,000
Transfers	2,234	5,000	5,000
Mv Op Account Appropriations	1,775	2,000	2,000
Capital Outlay			
Total	66,647	72,000	72,000
Total	0	0	0
Total - Page 6c	**873,854**	**1,093,764**	**920,752**

Total - Page6b	2,492,912	2,819,994	3,013,997
Total - Page 6c	873,854	1,093,764	920,752
Total Expenditures**	**3,366,766**	**3,913,758**	**3,934,749**

**Note: The Detail Total Expenditures should match to the General Subtotal.

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			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	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

Doniphan 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	1,702,288	1,252,192	779,786
Receipts:			
Ad Valorem Tax	2,210,603	2,512,418	xxxxxxxxxxxxxxxxx
Delinquent Tax	36,349	34,500	30,000
Motor Vehicle Tax	135,677	157,540	158,828
Recreational Vehicle Tax	2,843	3,649	3,146
16/20M Vehicle Tax	26,501	25,766	35,048
Commercial Vehicle Tax	8,137	9,935	9,311
Watercraft Tax		2,303	2,393
Special City & County Highway	385,307	366,500	365,000
County Equalization			-
Reimbursements	124,527	26,500	23,000
Insurance			
Federal Fund Exchange Transfer			178,869
Interfund Transfer - Sales Tax	150,000	150,000	150,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-60,775	-73,295	-73,997
Miscellaneous		900	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,019,169**	**3,216,716**	**881,598**
Resources Available:	**4,721,457**	**4,468,908**	**1,661,384**

CPA Summary

2026

Doniphan County

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,721,457	4,468,908	1,661,384
Expenditures from detail page:			
Personnel Services	679,015	850,000	750,000
Contractual Services	330,880	185,000	185,000
Commodities - Misc	35,064	55,000	55,000
Commodities - Repairs	144,764	95,000	95,000
Commodities - Fuel	170,233	200,000	200,000
Capital Outlay	170,649	150,000	150,000
Capital Outlay - Rock	229,121	379,122	319,122
Capital Outlay - Chip Seal	604,363	625,000	625,000
Capital Outlay - Asphalt Roads	475,774	500,000	500,000
Capital Outlay - Bridge Repair	283,762	300,000	300,000
Equipment Leases	195,640	200,000	200,000
Equipment Reserve Transfer	150,000	150,000	150,000
Hard Surface Road Plan			536,535
	0	0	0
Subtotal	3,469,265	3,689,122	4,065,657
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,469,265**	**3,689,122**	**4,065,657**
Unencumbered Cash Balance Dec 31	1,252,192	779,786	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,689,122	3,689,122	4,065,657
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,065,657
		Tax Required	2,404,273
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,404,273

CPA Summary

Doniphan County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	188	0	162
Receipts:			
Ad Valorem Tax	18,403	22,400	xxxxxxxxxxxxxxxxx
Delinquent Tax	321	299	
Motor Vehicle Tax	1,111	1,313	1,416
Recreational Vehicle Tax	23	30	28
16/20 M Vehicle Tax	239	215	312
Commercial Vehicle Tax	66	83	83
Watercraft Tax		19	21
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-505	-697	-735
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**19,658**	**23,662**	**1,125**
Resources Available:	**19,846**	**23,662**	**1,287**
Expenditures:			
Appropriations	19,846	23,500	23,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**19,846**	**23,500**	**23,500**
Unencumbered Cash Balance Dec 31	0	162	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	20,000	23,500	23,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,500
		Tax Required	22,213
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	22,213

Adopted Budget **Conservation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	103	39	456
Receipts:			
Ad Valorem Tax	32,751	34,024	xxxxxxxxxxxxxxxxx
Delinquent Tax	535	503	
Motor Vehicle Tax	1,972	2,326	2,151
Recreational Vehicle Tax	41	54	43
16/20 M Vehicle Tax	419	380	475
Commercial Vehicle Tax	118	147	126
Watercraft Tax		34	32
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-900	-1,051	-1,119
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**34,936**	**36,417**	**1,708**
Resources Available:	**35,039**	**36,456**	**2,164**
Expenditures:			
Appropriations	35,000	36,000	36,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**35,000**	**36,000**	**36,000**
Unencumbered Cash Balance Dec 31	39	456	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	35,000	36,000	36,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,000
		Tax Required	33,836
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	33,836

CPA Summary

Doniphan County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	152,872	125,778	51,368
Receipts:			
Ad Valorem Tax	260,800	284,572	xxxxxxxxxxxxxxxx
Delinquent Tax	3,961	3,974	3,900
Motor Vehicle Tax	17,752	18,526	17,990
Recreational Vehicle Tax	370	429	356
16/20 M Vehicle Tax	2,674	3,030	3,970
Commercial Vehicle Tax	1,070	1,167	1,055
Watercraft Tax		271	271
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,169	-8,739	-9,766
Miscellaneous	7,689	1,000	1,000
Does miscellaneous exceed 10% of Total I			
Total Receipts	**287,147**	**304,230**	**18,776**
Resources Available:	**440,019**	**430,008**	**70,144**
Expenditures:			
Personnel Services	264,676	300,000	300,000
Contractual Services	27,065	35,000	40,000
Commodities	16,500	37,640	20,000
Capital Outlay	6,000	6,000	6,000
Transfer			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**314,241**	**378,640**	**366,000**
Unencumbered Cash Balance Dec 31	125,778	51,368	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	357,324	378,640	366,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	366,000
		Tax Required	295,856
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	295,856

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	77,353	66,099	36,604
Receipts:			
Ad Valorem Tax	80,944	100,888	xxxxxxxxxxxxxxxx
Delinquent Tax	1,358	1,230	800
Motor Vehicle Tax	4,956	5,844	6,378
Recreational Vehicle Tax	104	135	126
16/20 M Vehicle Tax	965	956	1,407
Commercial Vehicle Tax	297	369	374
Watercraft Tax		85	96
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,226	-3,002	-3,320
Miscellaneous	100		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**86,498**	**106,505**	**5,861**
Resources Available:	**163,851**	**172,604**	**42,465**
Expenditures:			
Personnel Services	63,285	88,000	95,000
Contractual Services	12,893	25,000	25,000
Commodities	1,574	3,000	3,000
Capital Outlay	20,000	20,000	20,000
Transfer			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**97,752**	**136,000**	**143,000**
Unencumbered Cash Balance Dec 31	66,099	36,604	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	136,000	136,000	143,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	143,000
		Tax Required	100,535
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	100,535

CPA Summary

Doniphan County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed Chemical**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	177,310	152,697	52,768
Receipts:			
Ad Valorem Tax	13,932	10,280	xxxxxxxxxxxxxxxx
Delinquent Tax	409	61	
Motor Vehicle Tax	3,922	984	650
Recreational Vehicle Tax	82	23	13
16/20 M Vehicle Tax	613	161	143
Commercial Vehicle Tax	236	62	38
Watercraft Tax		14	10
Collections	25,648	7,500	7,500
KDOT Reimbursements	5,485	7,500	7,500
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-383	-414	-2,042
Miscellaneous	1,514		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**51,458**	**26,171**	**13,812**
Resources Available:	**228,768**	**178,868**	**66,580**
Expenditures:			
Contractual Services	76,071	20,000	20,000
Commodities		86,100	90,000
Capital Outlay		20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**76,071**	**126,100**	**130,000**
Unencumbered Cash Balance Dec 31	152,697	52,768	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	110,000	126,100	130,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,000
		Tax Required	63,420
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	63,420

Adopted Budget **Election**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	74,630	52,417	13,854
Receipts:			
Ad Valorem Tax	56,580	54,487	xxxxxxxxxxxxxxxx
Delinquent Tax	757	737	
Motor Vehicle Tax	1,473	4,030	3,445
Recreational Vehicle Tax	32	93	68
16/20 M Vehicle Tax	571	659	760
Commercial Vehicle Tax	87	254	202
Watercraft Tax		59	52
State Reimbursement	15,031		
Reimbursements		5,508	
Filing Fees	7,653	500	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,556	-1,590	-3,788
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**80,628**	**64,737**	**1,739**
Resources Available:	**155,258**	**117,154**	**15,593**
Expenditures:			
Personnel Services	12,146	12,000	15,000
Contractual Services	90,645	86,000	110,000
Commodities		300	300
Capital Outlay		5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous	50		
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**102,841**	**103,300**	**130,300**
Unencumbered Cash Balance Dec 31	52,417	13,854	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	113,300	103,300	130,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,300
		Tax Required	114,707
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	114,707

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Adopted Budget **Extension Council**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	837	1,372	3,451
Receipts:			
Ad Valorem Tax	142,063	159,004	xxxxxxxxxxxxxxxx
Delinquent Tax	2,097	2,079	
Motor Vehicle Tax	7,661	10,097	10,052
Recreational Vehicle Tax	162	234	199
16/20 M Vehicle Tax	1,513	1,651	2,218
Commercial Vehicle Tax	459	637	589
Watercraft Tax		148	151
Transfer from General Clerical Error	12,350		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,906	-5,063	-6,123
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**162,399**	**168,787**	**7,086**
Resources Available:	**163,236**	**170,159**	**10,537**
Expenditures:			
Appropriations	161,864	166,708	176,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**161,864**	**166,708**	**176,500**
Unencumbered Cash Balance Dec 31	1,372	3,451	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	161,864	166,708	176,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	176,500
		Tax Required	165,963
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	165,963

Adopted Budget **Elderly**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	171,461	250,347	79,172
Receipts:			
Ad Valorem Tax	431,657	265,099	xxxxxxxxxxxxxxxx
Delinquent Tax	4,090	4,865	
Motor Vehicle Tax	14,502	17,547	16,759
Recreational Vehicle Tax	304	711	332
16/20 M Vehicle Tax	3,007	5,017	3,698
Commercial Vehicle Tax	869	1,934	982
Watercraft Tax		448	252
Reimbursed Expense - State KDOT Grant			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-11,866	-9,296	-12,105
Miscellaneous	15		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**442,578**	**286,325**	**9,918**
Resources Available:	**614,039**	**536,672**	**89,090**
Expenditures:			
Personnel Services	11,349	12,584	13,624
Contractual Services	4,356	6,416	6,136
Commodities	3,036	8,000	7,240
Capital Outlay	39,840	5,500	5,500
Transfer to Title III	305,111	425,000	425,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**363,692**	**457,500**	**457,500**
Unencumbered Cash Balance Dec 31	250,347	79,172	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	483,398	457,500	457,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	457,500
		Tax Required	368,410
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	368,410

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Adopted Budget **Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	135,938	142,766	78,911
Receipts:			
Ad Valorem Tax	63,024	67,994	xxxxxxxxxxxxxxxx
Delinquent Tax	1,412	1,076	
Motor Vehicle Tax	4,782	4,501	4,298
Recreational Vehicle Tax	100	104	85
16/20 M Vehicle Tax	988	736	948
Commercial Vehicle Tax	286	284	252
Watercraft Tax		66	65
Grant Income			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,733	-2,085	-2,085
Miscellaneous	5,330		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**74,189**	**72,676**	**3,563**
Resources Available:	**210,127**	**215,442**	**82,474**
Expenditures:			
Personnel Services	16,950	81,531	85,000
Contractual Services	46,462	30,000	35,000
Commodities			
Capital Outlay	3,949		
Economic Dev Incentives/Grants		25,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**67,361**	**136,531**	**145,000**
Unencumbered Cash Balance Dec 31	142,766	78,911	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	140,000	136,531	145,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,000
		Tax Required	62,526
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	62,526

Adopted Budget **Health Department**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	433,042	389,812	217,536
Receipts:			
Ad Valorem Tax	139,742	141,928	xxxxxxxxxxxxxxxx
Delinquent Tax	2,278	2,000	1,064
Motor Vehicle Tax	8,580	9,937	8,972
Recreational Vehicle Tax	180	230	178
16/20 M Vehicle Tax	1,771	1,625	1,980
Commercial Vehicle Tax	514	627	526
Watercraft Tax		145	135
Grants and Other Funds	65,519	120,000	120,000
Charges for Services	522,644	671,655	671,655
Covid	8,368		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,842	-4,059	-4,687
Miscellaneous	10,390		892
Does miscellaneous exceed 10% of Total R			
Total Receipts	**756,144**	**944,088**	**800,715**
Resources Available:	**1,189,186**	**1,333,900**	**1,018,251**
Expenditures:			
Personnel Services	448,448	670,000	670,000
Contractual Services	171,057	227,014	200,000
Commodities	175,625	211,922	240,000
Capital Outlay		7,428	50,000
HD Mill Levy Fund			
Cash Reserve (2026 column)			
Miscellaneous	4,245		178
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**799,375**	**1,116,364**	**1,160,178**
Unencumbered Cash Balance Dec 31	389,812	217,536	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,153,223	1,158,936	1,160,178
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,160,178
		Tax Required	141,928
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	141,928

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Adopted Budget **Mental Health Workshop**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	412	98	236
Receipts:			
Ad Valorem Tax	31,655	31,492	xxxxxxxxxxxxxxx
Delinquent Tax	495	479	
Motor Vehicle Tax	1,675	2,251	1,991
Recreational Vehicle Tax	36	52	39
16/20 M Vehicle Tax	355	368	439
Commercial Vehicle Tax	100	142	117
Watercraft Tax		33	30
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-870	-919	-1,194
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**33,446**	**33,898**	**1,422**
Resources Available:	**33,858**	**33,996**	**1,658**
Expenditures:			
Appropriations	33,760	33,760	38,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**33,760**	**33,760**	38,000
Unencumbered Cash Balance Dec 31	98	236	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	33,760	33,760	38,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,000
		Tax Required	36,342
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	36,342

Adopted Budget **Community Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	11
Receipts:			
Ad Valorem Tax	27,762	28,270	xxxxxxxxxxxxxxx
Delinquent Tax	545	545	
Motor Vehicle Tax	1,709	1,578	1,787
Recreational Vehicle Tax	36	36	35
16/20 M Vehicle Tax	533	296	394
Commercial Vehicle Tax	101	92	105
Watercraft Tax		19	27
Liquor Tax Payment Transfer - Crisis Bed Ct	14,200	14,200	14,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-764	-825	-943
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**44,122**	**44,211**	**15,605**
Resources Available:	**44,122**	**44,211**	**15,616**
Expenditures:			
Appropriations	44,122	44,200	44,200
Crisis Bed Center Payment			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**44,122**	44,200	44,200
Unencumbered Cash Balance Dec 31	0	11	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	44,200	44,200	44,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	44,200
		Tax Required	28,584
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	28,584

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Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	281,266	263,727	93,827
Receipts:			
Ad Valorem Tax	580,895	503,074	xxxxxxxxxxxxxxxx
Delinquent Tax	7,838	7,500	
Motor Vehicle Tax	14,087	41,286	31,803
Recreational Vehicle Tax	305	956	630
16/20 M Vehicle Tax	6,990	6,752	7,018
Commercial Vehicle Tax	817	2,604	1,864
Watercraft Tax		604	479
Work Comp Reimbursement	6,504		
Insurance Reimbursement			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-15,975	-14,676	-20,812
Miscellaneous	148		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**601,609**	**548,100**	**20,982**
Resources Available:	**882,875**	**811,827**	**114,809**
Expenditures:			
Social Security - FICA	237,397	275,000	295,000
Unemployment	7,695	8,000	10,000
Insurance	24,552	35,000	35,000
Retirement	298,607	325,000	330,000
Workman's Comp	40,897	60,000	60,000
Professional Services	10,000	15,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**619,148**	**718,000**	**745,000**
Unencumbered Cash Balance Dec 31	263,727	93,827	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	718,000	718,000	745,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	745,000
		Tax Required	630,191
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	630,191

Adopted Budget **Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,857	37,078	37,282
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	221	204	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**221**	**204**	**0**
Resources Available:	**37,078**	**37,282**	**37,282**
Expenditures:			
Principal/Interest			37,282
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**37,282**
Unencumbered Cash Balance Dec 31	37,078	37,282	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	36,857	37,078	37,282
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,282
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	154,087	152,449	202,449
Receipts:			
County General Budget Overages		75,000	
Miscellaneous Receipt - AS 400	4,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,000**	**75,000**	**0**
Resources Available:	**158,087**	**227,449**	**202,449**
Expenditures:			
Capital Improvement Expenditures	5,638	25,000	25,000
K-7 Improvements			100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,638**	**25,000**	**125,000**
Unencumbered Cash Balance Dec 31	152,449	202,449	77,449
2024/2025/2026 Budget Authority Amount	100,000	125,000	125,000

Adopted Budget **CARES/ARPA**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,157,158	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,157,158**	**0**	**0**
Expenditures:			
CARES/ARPA Expenes			
Broadband	1,157,158		0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,157,158**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	1,157,158	0	0

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Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	480,149	441,289	291,789
Receipts:			
Host Fees	18,955		
Collections	1,686	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,641**	**500**	**500**
Resources Available:	**500,790**	**441,789**	**292,289**
Expenditures:			
Contractual Services	59,501	150,000	250,000
Commodities			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**59,501**	**150,000**	**250,000**
Unencumbered Cash Balance Dec 31	441,289	291,789	42,289
2024/2025/2026 Budget Authority Amount	400,000	400,000	250,000

Adopted Budget **Central Kitchen**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,946	13,932	12,932
Receipts:			
Meal Income	228,213	250,000	250,000
Reimbursements	80		100
Transfers	15,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**243,293**	**250,000**	**250,100**
Resources Available:	**255,239**	**263,932**	**263,032**
Expenditures:			
Personnel Services	75,375	80,000	80,000
Contractual Services	3,721	6,000	6,000
Commodities	162,211	165,000	165,000
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**241,307**	**251,000**	**251,000**
Unencumbered Cash Balance Dec 31	13,932	12,932	12,032
2024/2025/2026 Budget Authority Amount	271,000	251,000	251,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Title III**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	235	194	194
Receipts:			
Grants	157,184	156,000	160,000
Project Income	92,347	92,000	88,000
Interfund Transfers-Elderly	305,111	425,000	425,000
Other Income	2,052		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**556,694**	**673,000**	**673,000**
Resources Available:	**556,929**	**673,194**	**673,194**
Expenditures:			
Personnel Services	266,994	278,200	304,288
Contractual Services	57,478	69,700	71,881
Commodities	65,290	306,138	246,701
Captial Outlay	3,320	18,962	50,130
Meal Reimbursement Transfer	163,653		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**556,735**	**673,000**	**673,000**
Unencumbered Cash Balance Dec 31	194	194	194
2024/2025/2026 Budget Authority Amount	701,105	673,000	673,000

Adopted Budget **Local Alcoholic Liquor**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	55,679	49,514	33,885
Receipts:			
Local Alcoholic Liquor Tax	8,035	8,571	7,977
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,035**	**8,571**	**7,977**
Resources Available:	**63,714**	**58,085**	**41,862**
Expenditures:			
Appropriations	14,200	10,000	10,800
Crisis Bed Center Transfer		14,200	14,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,200**	**24,200**	**25,000**
Unencumbered Cash Balance Dec 31	49,514	33,885	16,862
2024/2025/2026 Budget Authority Amount	24,200	24,200	25,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **New Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,086,529	1,877,869	1,172,869
Receipts:			
Collections	798,343	695,000	695,000
Prior Encumberance			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**798,343**	**695,000**	**695,000**
Resources Available:	**2,884,872**	**2,572,869**	**1,867,869**
Expenditures:			
Capital Improvements	807,003	1,050,000	1,250,000
Interfund Transfer - Road Department		150,000	150,000
Transfer to General - Property Tax Relief	200,000	200,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,007,003**	**1,400,000**	**1,400,000**
Unencumbered Cash Balance Dec 31	1,877,869	1,172,869	467,869
2024/2025/2026 Budget Authority Amount	1,400,000	1,400,000	1,400,000

Adopted Budget **FEMA**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	223,304	223,304	223,304
Receipts:			
FEMA			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**223,304**	**223,304**	**223,304**
Expenditures:			
Contractual Services			
Transfer to Operating Account			223,304
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**223,304**
Unencumbered Cash Balance Dec 31	223,304	223,304	0
2024/2025/2026 Budget Authority Amount	223,304	223,304	223,304

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	149,915	141,301	101,301
Receipts:			
911 Surcharge	65,766	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,766**	**60,000**	**60,000**
Resources Available:	**215,681**	**201,301**	**161,301**
Expenditures:			
911 Fund Expenses	74,380	100,000	100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**74,380**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	141,301	101,301	61,301
2024/2025/2026 Budget Authority Amount	100,000	100,000	100,000

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	83,692	94,691	94,691
Receipts:			
Transfer from Road Department	150,000	150,000	150,000
Sale of Equipment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**150,000**	**150,000**	**150,000**
Resources Available:	**233,692**	**244,691**	**244,691**
Expenditures:			
Equipment Purchases	139,001	150,000	150,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**139,001**	**150,000**	**150,000**
Unencumbered Cash Balance Dec 31	94,691	94,691	94,691
2024/2025/2026 Budget Authority Amount	200,000	150,000	150,000

CPA Summary

Doniphan County

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		0		0		0		0		
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Doniphan County

will meet on September 15, 2025 at 9:30 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 ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Doniphan 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	3,366,766	10.684	3,913,758	12.655	3,934,749	1,677,492	10.918
Debt Service							
Road & Bridge	3,469,265	14.174	3,689,122	16.119	4,065,657	2,404,273	15.648
Fair	19,846	0.118	23,500	0.144	23,500	22,213	0.145
Conservation	35,000	0.210	36,000	0.218	36,000	33,836	0.220
Appraiser	314,241	1.672	378,640	1.826	366,000	295,856	1.926
Noxious Weed	97,752	0.519	136,000	0.648	143,000	100,535	0.654
Noxious Weed Chemical	76,071	0.089	126,100	0.066	130,000	63,420	0.413
Election	102,841	0.363	103,300	0.350	130,300	114,707	0.747
Extension Council	161,864	0.911	166,708	1.021	176,500	165,963	1.080
Elderly	363,692	2.769	457,500	1.701	457,500	368,410	2.398
Economic Development	67,361	0.404	136,531	0.436	145,000	62,526	0.407
Health Department	799,375	0.896	1,116,364	0.911	1,160,178	141,928	0.924
Mental Health Workshop	33,760	0.203	33,760	0.202	38,000	36,342	0.237
Community Mental Health	44,122	0.178	44,200	0.181	44,200	28,584	0.186
Employee Benefit	619,148	3.727	718,000	3.228	745,000	630,191	4.101
Bond & Interest					37,282		
Capital Improvement	5,638		25,000		125,000		
CARES/ARPA	1,157,158						
Solid Waste	59,501		150,000		250,000		
Central Kitchen	241,307		251,000		251,000		
Title III	556,735		673,000		673,000		
Local Alcoholic Liquor	14,200		24,200		25,000		
New Sales Tax	1,007,003		1,400,000		1,400,000		
FEMA					223,304		
911 Fund	74,380		100,000		100,000		
Equipment Reserve	139,001		150,000		150,000		
Totals	12,826,027	36.917	13,852,683	39.706	14,830,170	6,146,276	40.004
						*Revenue Neutral Rate***	*40.280*
Less: Transfers	783,688		939,200		1,141,373		
Net Expenditure	12,042,339		12,913,483		13,688,797		
Total Tax Levied	5,850,611		6,188,510		xxxxxxxxxxxxxxxxx		
Assessed Valuation	158,233,711		155,868,703		153,648,977		

Outstanding Indebtedness, January 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*

Wayne Grable
Chairman

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Doniphan County

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

Revenue Neutral Rate*	40.280	Proposed Tax Rate	40.004

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Doniphan County 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,571,859	10.230	51,912
Debt Service			0
Road & Bridge	2,240,564	14.582	73,997
Fair	22,244	0.145	735
Conservation	33,872	0.220	1,119
Appraiser	295,694	1.924	9,766
Noxious Weed	100,514	0.654	3,320
Noxious Weed Chemical	61,833	0.402	2,042
Election	114,702	0.747	3,788
Extension Council	185,405	1.207	6,123
Elderly	366,521	2.385	12,105
Economic Development	62,526	0.407	2,065
Health Department	141,928	0.924	4,687
Mental Health Workshop	36,158	0.235	1,194
Community Mental Health	28,547	0.186	943
Employee Benefit	630,170	4.101	20,812
Bond & Interest			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	5,892,537	38.351	194,608

2025 July 1 Valuation: 153,648,977

Valuation Factor: 153,648.977

Neighborhood Revitalization Subj to Rebate: 5,074,408

Neighborhood Revitalization factor: 5,074.408

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DONIPHAN COUNTY, 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.

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 June 23, 2025

(Seal)

Wayne Kaul
Clerk or Officer of Governing Body

(First published in the Kansas Chief July 3, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Doniphan County
will meet on September 15, 2025 at 9:30 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 ad valorem tax and Revenue Neutral Rate.

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

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Parks	19,846	0.118	23,500	0.144	23,500	22,213	0.145
Conservation	35,000	0.210	36,000	0.218	36,000	33,836	0.220
Appraiser	314,241	1.672	378,640	1.826	366,000	295,856	1.926
Noxious Weed	97,752	0.519	136,000	0.648	143,000	100,535	0.654
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Election	102,841	0.363	103,300	0.350	130,300	114,707	0.747
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Solid Waste	359,501		150,000		250,000		
Cental Kitchen	241,307		251,000		251,000		
Title III	556,735		673,000		673,000		
Local Alcoholic Liquor	4,200		824,200		25,000		
Non Sales Tax	1,007,003		1,400,000		1,400,000		
FEMA					23,304		
911 Fund	674,380		100,000		100,000		
Equipment Reserve	139,001		150,000		150,000		
Totals	12,826,027	36.917	13,852,683	39.706	14,830,170	6,146,276	40.004
Less: Transfers	783,688		939,200		1,141,373	Revenue Neutral Rate**	40.280
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	2023	2024	2025
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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*

Wayne Grable
Chairman

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is 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 Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 3 day of July, 2025, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Publisher

Subscribed and sworn to before me this 3rd day of July, 2025.

Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee

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

2026 DONIPHAN COUNTY BUDGET SUMMARY

2026 Doniphan County Budget Summary

PREVIOUS
2026 Ambulance District No. 1 Publication

NEXT
Safe Streets and Roads for All (SS4A) Survey!

Contact Us

Doniphan County Courthouse
120 E. Chestnut St.
Troy, KS 66087
785-985-3513

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NOTICES OF HEARINGS TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING



- Ambulance District No 1 Doniphan County
- 2026 Doniphan County Budget Summary