State of Kansas
County

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	3,713,758	1,972,580	12.655
Debt Service	10-113				
Road & Bridge	68-5,101	7	3,689,122	2,512,418	16.119
Fair	2-129	8	23,500	22,400	.144
Conservation	2-1907b	8	36,000	34,024	.218
Appraiser	19-430	9	378,640	284,572	1.826
Noxious Weed	2-1318	9	136,000	100,888	.648
Noxious Weed Chemical	2-1318	10	126,100	10,280	.066
Election	19-3435a	10	103,300	54,487	.350
Extension Council	2-610	11	166,708	159,004	1.021
Elderly	12-1680	11	457,500	265,099	1.701
Economic Development	19-4102	12	136,531	67,994	.436
Health Department	65-204	12	1,158,936	141,928	.911
Mental Health Workshop	19-4004	13	33,760	31,492	.202
Community Mental Health	65-212	13	44,200	28,270	.181
Employee Benefit	12-16,102	14	718,000	503,074	3.228
Bond & Interest	10-113	14	37,078		
Capital Improvement		15	125,000		
CARES/ARPA		15			
Solid Waste		16	400,000		
Central Kitchen		16	251,000		
Title III		17	673,000		
Local Alcoholic Liquor		17	24,200		
New Sales Tax		18	1,400,000		
FEMA		18	223,304		
911 Fund		19	100,000		
Equipment Reserve		19	150,000		
Totals		xxxxxx	14,305,637	6,188,510	39.706
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
155,868,703
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	37.497
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Attest: August 26, 2024
Peggy Franken
County Clerk

Wayne Grable
Betty Hall

Governing Body

CPA Summary

Doniphan County

2025

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

2024 Budgeted Funds	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,690,483	118,357	2,742	19,359	7,462	1,730
Debt Service						
Road & Bridge	2,250,118	157,540	3,649	25,766	9,935	2,303
Fair	18,758	1,313	30	215	83	19
Conservation	33,218	2,326	54	380	147	34
Appraiser	264,605	18,526	429	3,030	1,168	271
Noxious Weed	83,476	5,844	135	956	369	85
Noxious Weed Chemical	14,055	984	23	161	62	14
Election	57,557	4,030	93	659	254	59
Extension Council	144,213	10,097	234	1,651	637	148
Elderly	438,118	30,674	711	5,017	1,934	448
Economic Development	64,003	4,481	104	733	283	66
Health Department	141,928	9,937	230	1,625	627	145
Mental Health Workshop	32,156	2,251	52	368	142	33
Community Mental Health	28,247	1,978	46	323	125	29
Employee Benefit	589,676	41,286	956	6,752	2,604	604
Bond & Interest						
TOTAL	5,850,611	409,624	9,488	66,995	25,832	5,988

County Treas Motor Vehicle Estimate 409,624

County Treas Recreational Vehicle Estimate 9,488

County Treas 16/20M Vehicle Estimate 66,995

County Treas Commercial Vehicle Tax Estimate 25,832

County Treas Watercraft Tax Estimate 5,988

Motor Vehicle Factor 0.07001

Recreational Vehicle Factor 0.00162

16/20M Vehicle Factor 0.01145

Commercial Vehicle Factor 0.00442

Watercraft Factor 0.00102

Doniphan County

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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	12-196
Liquor Tax	Community Mental Health	14,200	14,200	14,200	79-2934
	Total	418688	739200	739200	
	Adjustments*				
	Adjusted Totals	418688	739200	739200	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 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, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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**

Doniphan County

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, 2024	Payments Due 2024	Payments Due 2025
				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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,564,451	1,791,895	996,568
Receipts:			
Ad Valorem Tax	2,194,137	1,690,483	xxxxxxxxxxxxxxxxxx
Delinquent Tax	26,823	34,569	2,000
Motor Vehicle Tax	126,245	125,976	118,357
Recreational Vehicle Tax	2,805	2,840	2,742
16/20M Vehicle Tax	22,736	23,664	19,359
Commercial Vehicle Tax	7,886	7,314	7,462
Watercraft Tax		1,482	1,730
Gross Earnings (Intangible) Tax	14,627	9,372	22,583
City County Revenue Sharing			
Officers Fees	59,315	150,000	150,000
Reimbursements	2,717	50,000	50,000
Farm Income	4,565	8,344	8,426
Motor Vehicle Transfer	7,456		
Department Income	73,644		
In Lieu of Taxes (IRB)	5,814		
Interest on Idle Funds	684,927	650,000	402,085
Neighborhood Revitalization Rebate	(54,080)	(60,291)	-65,134
Miscellaneous	3,250	25,000	25,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,182,867**	**2,718,753**	**744,610**
Resources Available:	**4,747,318**	**4,510,648**	**1,741,178**

CPA Summary

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,747,318	4,510,648	1,741,178
Expenditures:			
County Commission	80,974	127,550	128,178
County Clerk	196,064	252,000	264,468
County Treasurer	194,346	341,000	359,528
District Court	84,465	101,420	116,443
911 Dispatch	241,752	315,989	322,477
Emergency Management	80,203	109,297	109,925
Law Enforcement	1,307,622	1,207,192	1,340,347
Register of Deeds	147,108	178,000	178,628
Road & Bridge Office	76,624	102,625	103,253
Courthouse General	294,377	480,000	490,478
Special MVT	71,937	72,000	72,000
County Attorney	162,304	206,407	207,433
Health Officer	17,647	20,600	20,600
Subtotal	2,955,423	3,514,080	3,713,758
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,955,423**	**3,514,080**	**3,713,758**
Unencumbered Cash Balance Dec 31	1,791,895	996,568	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,369,603	3,573,980	3,713,758
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,713,758
		Tax Required	1,972,580
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,972,580

CPA Summary

Doniphan County 2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Personnel Services	79,360	117,550	120,628
Contractual	1,614	10,000	7,550
Commodities			
Capital Outlay			
Total	80,974	127,550	128,178
County Clerk			
Personnel Services	168,571	200,000	211,840
Contracutal	27,493	30,000	35,000
Commodities	0	15,000	10,628
Capital Outlay	0	7,000	7,000
Total	196,064	252,000	264,468
County Treasurer			
Personnel Services	161,719	282,000	289,528
Contracutal	21,627	42,000	48,000
Commodities	0	2,000	3,000
Capital Outlay	11,000	15,000	19,000
Total	194,346	341,000	359,528
District Court			
Personnel Services			
Contracutal	80,001	91,965	106,988
Commodities	4,464	5,955	5,955
Capital Outlay		3,500	3,500
Total	84,465	101,420	116,443
911 Dispatch			
Personnel Services	231,545	266,939	283,381
Contracutal	9,712	5,000	5,000
Commodities	495	6,050	6,050
Capital Outlay		38,000	28,046
Total	241,752	315,989	322,477
Emergency Management			
Personnel Services	74,548	77,802	82,298
Contracutal	3,116	10,370	10,628
Commodities	154	375	375
Capital Outlay	2,385	20,750	16,624
Total	80,203	109,297	109,925
Law Enforcement			
Personnel Services	784,416	757,192	806,150
Contracutal	336,518	300,000	350,000
Commodities	143,021	110,000	160,000
Capital Outlay	43,667	40,000	24,197
Total	1,307,622	1,207,192	1,340,347
Register of Deeds			
Personnel Services	108,378	123,000	125,000
Contracutal	38,730	55,000	53,628
Commodities			
Capital Outlay			
Total	147,108	178,000	178,628
Total - Page 6b	**2,332,534**	**2,632,448**	**2,819,994**

Doniphan County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Road & Bridge Office			
Personnel Services	70,745	90,325	90,953
Contractual	2,831	4,000	4,000
Commodities	2,048	4,800	4,800
Capital Outlay	0	3,500	3,500
Total	75,624	102,625	103,253
Courthouse General			
Personnel Services	46,647	80,000	80,000
Contractual	247,730	325,000	325,000
Commodities		75,000	60,478
Capital Outlay			25,000
Total	294,377	480,000	490,478
Special MVT			
Personnel Services	62,587	65,000	65,000
Contractual	7,456	5,000	5,000
Commodities	1,894	2,000	2,000
Capital Outlay			
Total	71,937	72,000	72,000
County Attorney			
Personnel Services	132,771	195,407	196,433
Contractual	29,135	4,000	4,000
Commodities	398	4,000	4,000
Capital Outlay		3,000	3,000
Total	162,304	206,407	207,433
Health Officer			
Personnel Services	646	600	600
Contractual	17,001	20,000	20,000
Commodities			
Capital Outlay			
Total	17,647	20,600	20,600
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6c	**621,889**	**881,632**	**893,764**

Doniphan County 2025

Total - Page6b	2,332,534	2,632,448	2,819,994
Total - Page 6c	621,889	881,632	893,764
Total Expenditures**	**2,954,423**	**3,514,080**	**3,713,758**

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

Doniphan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,249,337	1,702,288	900,806
Receipts:			
Ad Valorem Tax	2,228,173	2,250,118	xxxxxxxxxxxxxxxxxx
Delinquent Tax	28,638	20,000	
Motor Vehicle Tax	129,285	127,965	157,540
Recreational Vehicle Tax	2,872	2,887	3,649
16/20M Vehicle Tax	23,553	24,038	25,766
Commercial Vehicle Tax	8,072	7,432	9,935
Watercraft Tax		1,506	2,303
Special City & County Highway	379,802	365,266	
County Equalization			
Reimbursements	324,441		
Insurance			
Interfund Transfer - Sales Tax		150,000	150,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-54,934	-61,572	-73,295
Miscellaneous	256		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,070,158**	**2,887,640**	**275,898**
Resources Available:	**4,319,495**	**4,589,928**	**1,176,704**

CPA Summary

2025

Doniphan County

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	4,319,495	4,589,928	1,176,704
Expenditures from detail page:			
Personnel Services	524,982	745,000	850,000
Contractual Services	184,706	140,000	185,000
Commodities - Misc	52,783	55,000	55,000
Commodities - Repairs	88,505	195,000	95,000
Commodities - Fuel	159,903	150,000	200,000
Capital Outlay	160,785	150,000	150,000
Capital Outlay - Rock	438,945	425,000	379,122
Capital Outlay - Chip Seal	601,197	625,000	625,000
Capital Outlay - Asphalt Roads		500,000	500,000
Capital Outlay - Bridge Repair	255,401	353,122	300,000
Equipment Leases		201,000	200,000
Equipment Reserve Transfer	150,000	150,000	150,000
	0	0	0
Subtotal	2,617,207	3,689,122	3,689,122
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,617,207**	**3,689,122**	**3,689,122**
Unencumbered Cash Balance Dec 31	1,702,288	900,806	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,539,122	3,689,122	3,689,122
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,689,122
		Tax Required	2,512,418
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,512,418

CPA Summary

Doniphan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	716	188	137
Receipts:			
Ad Valorem Tax	18,194	18,758	xxxxxxxxxxxxxxxxxx
Delinquent Tax	255	320	
Motor Vehicle Tax	1,165	1,045	1,313
Recreational Vehicle Tax	26	24	30
16/20 M Vehicle Tax	208	196	215
Commercial Vehicle Tax	73	61	83
Watercraft Tax		12	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-449	-467	-697
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**19,472**	**19,949**	**963**
Resources Available:	**20,188**	**20,137**	**1,100**
Expenditures:			
Appropriations	20,000	20,000	23,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**20,000**	**20,000**	**23,500**
Unencumbered Cash Balance Dec 31	188	137	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	20,000	20,000	23,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,500
		Tax Required	22,400
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	22,400

Adopted Budget **Conservation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	637	103	86
Receipts:			
Ad Valorem Tax	32,307	33,218	xxxxxxxxxxxxxxxxxx
Delinquent Tax	420	300	
Motor Vehicle Tax	2,036	1,854	2,326
Recreational Vehicle Tax	45	42	54
16/20 M Vehicle Tax	326	348	380
Commercial Vehicle Tax	128	108	147
Watercraft Tax		22	34
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-796	-909	-1,051
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**34,466**	**34,983**	**1,890**
Resources Available:	**35,103**	**35,086**	**1,976**
Expenditures:			
Appropriations	35,000	35,000	36,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**35,000**	**35,000**	**36,000**
Unencumbered Cash Balance Dec 31	103	86	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	35,000	35,000	36,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,000
		Tax Required	34,024
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	34,024

CPA Summary

Doniphan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	111,588	152,873	79,383
Receipts:			
Ad Valorem Tax	293,375	264,605	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,982	3,962	
Motor Vehicle Tax	13,081	16,852	18,526
Recreational Vehicle Tax	290	380	429
16/20 M Vehicle Tax	2,564	3,166	3,030
Commercial Vehicle Tax	815	979	1,168
Watercraft Tax		198	271
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,234	-8,108	-8,739
Miscellaneous	5,233	1,800	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**311,106**	**283,834**	**14,685**
Resources Available:	**422,694**	**436,707**	**94,068**
Expenditures:			
Personnel Services	245,408	294,824	300,000
Contractual Services	19,605	40,000	35,000
Commodities	4,808	16,500	37,640
Capital Outlay		6,000	6,000
Transfer			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**269,821**	**357,324**	**378,640**
Unencumbered Cash Balance Dec 31	152,873	79,383	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	340,970	357,324	378,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	378,640
		Tax Required	284,572
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	284,572

Adopted Budget Noxious Weed	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	94,043	77,353	29,925
Receipts:			
Ad Valorem Tax	81,392	83,476	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,103	1,357	800
Motor Vehicle Tax	4,748	4,678	5,844
Recreational Vehicle Tax	105	106	135
16/20 M Vehicle Tax	1,064	879	956
Commercial Vehicle Tax	294	272	369
Watercraft Tax		55	85
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,007	-2,251	-3,002
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**86,699**	**88,572**	**5,187**
Resources Available:	**180,742**	**165,925**	**35,112**
Expenditures:			
Personnel Services	69,065	88,000	88,000
Contractual Services	16,492	25,000	25,000
Commodities	8	3,000	3,000
Capital Outlay	17,824	20,000	20,000
Transfer			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**103,389**	**136,000**	**136,000**
Unencumbered Cash Balance Dec 31	77,353	29,925	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	133,000	136,000	136,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	136,000
		Tax Required	100,888
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	100,888

CPA Summary

Doniphan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed Chemical**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	109,767	177,310	99,990
Receipts:			
Ad Valorem Tax	64,760	14,055	xxxxxxxxxxxxxxxxxx
Delinquent Tax	409	652	
Motor Vehicle Tax	2,910	3,720	984
Recreational Vehicle Tax	66	84	23
16/20 M Vehicle Tax	124	699	161
Commercial Vehicle Tax	187	216	62
Watercraft Tax		44	14
Collections	38,493	7,500	7,500
KDOT Reimbursements	3,211	7,500	7,500
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,597	-1,790	-414
Miscellaneous	5,124		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**113,687**	**32,680**	**15,830**
Resources Available:	**223,454**	**209,990**	**115,820**
Expenditures:			
Contractual Services	46,144	20,000	20,000
Commodities		90,000	86,100
Capital Outlay			20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**46,144**	**110,000**	**126,100**
Unencumbered Cash Balance Dec 31	177,310	99,990	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	110,000	110,000	126,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	126,100
		Tax Required	10,280
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	10,280

Adopted Budget **Election**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	87,838	74,630	44,308
Receipts:			
Ad Valorem Tax	23,540	57,557	xxxxxxxxxxxxxxxxxx
Delinquent Tax	629	756	
Motor Vehicle Tax	2,759	2,684	4,030
Recreational Vehicle Tax	62	62	93
16/20 M Vehicle Tax	369	483	659
Commercial Vehicle Tax	174	157	254
Watercraft Tax		32	59
State Reimbursement		17,863	
Reimbursements			
Filing Fees		3,780	1,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-580	-651	-1,590
Miscellaneous	1,054	255	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**28,007**	**82,978**	**4,505**
Resources Available:	**115,845**	**157,608**	**48,813**
Expenditures:			
Personnel Services	7,777	8,000	12,000
Contractual Services	33,438	100,000	86,000
Commodities		300	300
Capital Outlay		5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**41,215**	**113,300**	**103,300**
Unencumbered Cash Balance Dec 31	74,630	44,308	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	91,300	113,300	103,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,300
		Tax Required	54,487
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	54,487

CPA Summary

Doniphan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Extension Council**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,282	836	0
Receipts:			
Ad Valorem Tax	125,774	144,213	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,650	2,096	
Motor Vehicle Tax	7,393	7,223	10,097
Recreational Vehicle Tax	164	163	234
16/20 M Vehicle Tax	1,395	1,357	1,651
Commercial Vehicle Tax	461	419	637
Watercraft Tax		85	148
Transfer from General Clerical Error		9,406	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,101	-3,934	-5,063
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**133,736**	**161,028**	**7,704**
Resources Available:	**136,018**	**161,864**	**7,704**
Expenditures:			
Appropriations	135,182	161,864	166,708
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**135,182**	**161,864**	**166,708**
Unencumbered Cash Balance Dec 31	836	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	135,182	161,864	166,708
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,708
		Tax Required	159,004
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	159,004

Adopted Budget **Elderly**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	179,574	171,461	162,913
Receipts:			
Ad Valorem Tax	237,757	438,118	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,164	820	
Motor Vehicle Tax	14,814	13,656	30,674
Recreational Vehicle Tax	328	308	711
16/20 M Vehicle Tax	3,422	2,565	5,017
Commercial Vehicle Tax	3,072	793	1,934
Watercraft Tax		161	448
Reimbursed Expense - State KDOT Grant	75,712		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,862	-6,571	-9,296
Miscellaneous	2,200		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**332,607**	**449,850**	**29,488**
Resources Available:	**512,181**	**621,311**	**192,401**
Expenditures:			
Personnel Services	10,862	12,000	12,584
Contractual Services	4,901	7,000	6,416
Commodities	2,478	8,000	8,000
Capital Outlay	68,001	5,500	5,500
Transfer to Title III	254,478	425,898	425,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**340,720**	**458,398**	**457,500**
Unencumbered Cash Balance Dec 31	171,461	162,913	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	398,500	483,398	457,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	457,500
		Tax Required	265,099
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	265,099

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Doniphan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	101,793	135,938	64,955
Receipts:			
Ad Valorem Tax	78,416	64,003	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,160	1,412	
Motor Vehicle Tax	5,139	4,507	4,481
Recreational Vehicle Tax	107	102	104
16/20 M Vehicle Tax	971	847	733
Commercial Vehicle Tax		262	283
Watercraft Tax		53	66
Grant Income	49,125		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,933	-2,169	-2,085
Miscellaneous	174		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**133,159**	**69,017**	**3,582**
Resources Available:	**234,952**	**204,955**	**68,537**
Expenditures:			
Personnel Services	18,708	85,000	81,531
Contractual Services	31,182	30,000	30,000
Commodities			
Capital Outlay			
Economic Dev Incentives/Grants	49,124	25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**99,014**	**140,000**	**136,531**
Unencumbered Cash Balance Dec 31	135,938	64,955	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	138,000	140,000	136,531
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	136,531
		Tax Required	67,994
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	67,994

Adopted Budget **Health Department**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	441,893	433,042	216,848
Receipts:			
Ad Valorem Tax	140,678	141,928	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,797	2,279	
Motor Vehicle Tax	8,647	8,072	9,937
Recreational Vehicle Tax	192	182	230
16/20 M Vehicle Tax	1,600	1,516	1,625
Commercial Vehicle Tax	540	469	627
Watercraft Tax		95	145
Grants and Other Funds	119,456	238,000	120,000
Charges for Services	424,591	548,300	671,655
Covid	39,940		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,468	-3,884	-4,059
Miscellaneous	11,180	72	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**745,153**	**937,029**	**800,160**
Resources Available:	**1,187,046**	**1,370,071**	**1,017,008**
Expenditures:			
Personnel Services	458,787	670,000	670,000
Contractual Services	188,488	224,231	227,014
Commodities	104,793	211,992	211,922
Capital Outlay	1,436	47,000	50,000
HD Mill Levy Fund			
Cash Reserve (2025 column)	500		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**754,004**	**1,153,223**	**1,158,936**
Unencumbered Cash Balance Dec 31	433,042	216,848	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,030,000	1,153,223	1,158,936
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,158,936
		Tax Required	141,928
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	141,928

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Doniphan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health Workshop**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	817	412	341
Receipts:			
Ad Valorem Tax	27,446	32,156	xxxxxxxxxxxxxxxxx
Delinquent Tax	394	395	
Motor Vehicle Tax	1,730	1,579	2,251
Recreational Vehicle Tax	38	36	52
16/20 M Vehicle Tax	316	297	368
Commercial Vehicle Tax	108	92	142
Watercraft Tax		19	33
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-677	-885	-919
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**29,355**	**33,689**	**1,927**
Resources Available:	**30,172**	**34,101**	**2,268**
Expenditures:			
Appropriations	29,760	33,760	33,760
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expend			
Total Expenditures	**29,760**	**33,760**	**33,760**
Unencumbered Cash Balance Dec 31	412	341	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	29,760	33,760	33,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,760
		Tax Required	31,492
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	31,492

Adopted Budget **Community Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	54
Receipts:			
Ad Valorem Tax	27,612	28,247	xxxxxxxxxxxxxxxxx
Delinquent Tax	200	545	
Motor Vehicle Tax	2,574	1,578	1,978
Recreational Vehicle Tax	57	36	46
16/20 M Vehicle Tax	335	296	323
Commercial Vehicle Tax	403	92	125
Watercraft Tax		19	29
Liquor Tax Payment Transfer - Crisis Bed Ctr		14,200	14,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-681	-759	-825
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**30,500**	**44,254**	**15,876**
Resources Available:	**30,500**	**44,254**	**15,930**
Expenditures:			
Appropriations	30,500	30,000	44,200
Crisis Bed Center Payment		14,200	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expend			
Total Expenditures	**30,500**	**44,200**	**44,200**
Unencumbered Cash Balance Dec 31	0	54	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	44,200	44,200	44,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	44,200
		Tax Required	28,270
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	28,270

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Doniphan County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	568,360	281,266	177,400
Receipts:			
Ad Valorem Tax	221,520	589,676	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,674	7,839	
Motor Vehicle Tax	33,963	12,707	41,286
Recreational Vehicle Tax	756	287	956
16/20 M Vehicle Tax	5,498	2,387	6,752
Commercial Vehicle Tax	6,309	738	2,604
Watercraft Tax		150	604
Work Comp Reimbursement	4,042	6,464	
Insurance Reimbursement			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-5,456	-6,114	-14,676
Miscellaneous	269		
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**269,575**	**614,134**	**37,526**
Resources Available:	**837,935**	**895,400**	**214,926**
Expenditures:			
Social Security - FICA	215,628	275,000	275,000
Unemployment	2,438	8,000	8,000
Insurance	16,774	35,000	35,000
Retirement	255,069	325,000	325,000
Workman's Comp	51,760	60,000	60,000
Professional Services	15,000	15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**556,669**	**718,000**	**718,000**
Unencumbered Cash Balance Dec 31	281,266	177,400	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	715,000	718,000	718,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	718,000
		Tax Required	503,074
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	503,074

Adopted Budget **Bond & Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	36,680	36,857	37,078
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax	177	221	
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 Rece			
Total Receipts	**177**	**221**	**0**
Resources Available:	**36,857**	**37,078**	**37,078**
Expenditures:			
Principal/Interest			37,078
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**0**	**0**	**37,078**
Unencumbered Cash Balance Dec 31	36,857	37,078	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	36,680	36,857	37,078
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,078
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

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Doniphan County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	206,429	154,087	129,087
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**206,429**	**154,087**	**129,087**
Expenditures:			
Capital Improvement Expenditures	52,342	25,000	25,000
K-7 Improvements			100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**52,342**	**25,000**	**125,000**
Unencumbered Cash Balance Dec 31	154,087	129,087	4,087
2023/2024/2025 Budget Authority Amount:	100,000	186,429	125,000

Adopted Budget **CARES/ARPA**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,157,158	1,157,158	0
Receipts:			
SLFRF	50,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**50,000**	**0**	**0**
Resources Available:	**1,207,158**	**1,157,158**	**0**
Expenditures:			
CARES/ARPA Expenes			
Broadband		1,157,158	0
Transfer to Ambulance Service	50,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**50,000**	**1,157,158**	**0**
Unencumbered Cash Balance Dec 31	1,157,158	0	0
2023/2024/2025 Budget Authority Amount:	200,000	1,157,158	0

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Doniphan County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	476,745	480,149	450,149
Receipts:			
Host Fees	18,220		
Collections	2,409		
Interest on Idle Funds			
Miscellaneous	2,000		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,629**	**0**	**0**
Resources Available:	**499,374**	**480,149**	**450,149**
Expenditures:			
Contractual Services	19,225	30,000	400,000
Commodities			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,225**	**30,000**	**400,000**
Unencumbered Cash Balance Dec 31	480,149	450,149	50,149
2023/2024/2025 Budget Authority Amount:	30,000	400,000	400,000

Adopted Budget **Central Kitchen**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,930	11,946	946
Receipts:			
Meal Income	233,668	235,000	250,000
Reimbursements	150		100
Transfers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**233,818**	**235,000**	**250,100**
Resources Available:	**248,748**	**246,946**	**251,046**
Expenditures:			
Personnel Services	70,254	75,000	80,000
Contractual Services	6,526	6,000	6,000
Commodities	160,022	165,000	165,000
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**236,802**	**246,000**	**251,000**
Unencumbered Cash Balance Dec 31	11,946	946	46
2023/2024/2025 Budget Authority Amount:	310,000	246,000	251,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Title III**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,015	235	3
Receipts:			
Grants	170,178	151,000	156,000
Project Income	95,769	97,000	92,000
Interfund Transfers-Elderly	250,412	425,898	425,000
Other Income	5,623	1,975	
Interest on Idle Funds			
Miscellaneous	95		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**522,077**	**675,873**	**673,000**
Resources Available:	**526,092**	**676,108**	**673,003**
Expenditures:			
Personnel Services	227,562	268,398	278,200
Contractual Services	47,169	64,150	69,700
Commodities	74,303	321,057	306,138
Captial Outlay	15,486	22,500	18,962
Meal Reimbursement Transfer	161,337		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**525,857**	**676,105**	**673,000**
Unencumbered Cash Balance Dec 31	235	3	3
2023/2024/2025 Budget Authority Amount:	633,000	701,105	673,000

Adopted Budget **Local Alcoholic Liquor**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	42,943	52,098	36,469
Receipts:			
Local Alcoholic Liquor Tax	10,155	8,571	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,155**	**8,571**	**5,000**
Resources Available:	**53,098**	**60,669**	**41,469**
Expenditures:			
Appropriations	1,000	10,000	10,000
Crisis Bed Center Transfer		14,200	14,200
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,000**	**24,200**	**24,200**
Unencumbered Cash Balance Dec 31	52,098	36,469	17,269
2023/2024/2025 Budget Authority Amount:	24,200	24,200	24,200

CPA Summary

Doniphan County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **New Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,834,204	2,086,529	1,381,529
Receipts:			
Collections	860,942	695,000	695,000
Prior Encumberance	1,527		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**862,469**	**695,000**	**695,000**
Resources Available:	**2,696,673**	**2,781,529**	**2,076,529**
Expenditures:			
Capital Improvements	610,144	1,250,000	1,250,000
Interfund Transfer - Road Department		150,000	150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**610,144**	**1,400,000**	**1,400,000**
Unencumbered Cash Balance Dec 31	2,086,529	1,381,529	676,529
2023/2024/2025 Budget Authority Amount:	1,400,000	1,400,000	1,400,000

Adopted Budget **FEMA**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	223,304	223,304	223,304
Receipts:			
FEMA			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**223,304**	**223,304**	**223,304**
Expenditures:			
Contractual Services			
Transfer to Operating Account			223,304
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**223,304**
Unencumbered Cash Balance Dec 31	223,304	223,304	0
2023/2024/2025 Budget Authority Amount:	200,000	223,304	223,304

CPA Summary

Doniphan County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **911 Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	151,445	149,914	109,914
Receipts:			
911 Surcharge	60,177	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,177**	**60,000**	**60,000**
Resources Available:	**211,622**	**209,914**	**169,914**
Expenditures:			
911 Fund Expenses	61,708	100,000	100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**61,708**	**100,000**	**100,000**
Unencumbered Cash Balance Dec 31	149,914	109,914	69,914
2023/2024/2025 Budget Authority Amount:	100,000	100,000	100,000

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	99,867	83,693	33,693
Receipts:			
Transfer from Road Department	150,000	150,000	150,000
Sale of Equipment	10,433		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**160,433**	**150,000**	**150,000**
Resources Available:	**260,300**	**233,693**	**183,693**
Expenditures:			
Equipment Purchases	176,607	200,000	150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**176,607**	**200,000**	**150,000**
Unencumbered Cash Balance Dec 31	83,693	33,693	33,693
2023/2024/2025 Budget Authority Amount:	200,000	200,000	150,000

CPA Summary

State of Kansas
County
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Doniphan County

will meet on August 26, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,955,423	13.987	3,514,080	10.684	3,713,758	1,972,580	12.663
Debt Service							
Road & Bridge	2,617,207	14.208	3,689,122	14.174	3,689,122	2,512,418	16.128
Fair	20,000	0.116	20,000	0.118	23,500	22,400	0.144
Conservation	35,000	0.206	35,000	0.210	36,000	34,024	0.218
Appraiser	269,821	1.871	357,324	1.672	378,640	284,572	1.827
Noxious Weed	103,389	0.519	136,000	0.519	136,000	100,888	0.648
Noxious Weed Chemical	46,144	0.413	110,000	0.089	126,100	10,280	0.066
Election	41,215	0.150	113,300	0.363	103,300	54,487	0.350
Extension Council	135,182	0.802	161,864	0.911	166,708	159,004	1.021
Elderly	340,720	1.516	458,398	2.769	457,500	265,099	1.702
Economic Development	99,014	0.500	140,000	0.404	136,531	67,994	0.436
Health Department	754,004	0.897	1,153,223	0.896	1,158,936	141,928	0.911
Mental Health Workshop	29,760	0.175	33,760	0.203	33,760	31,492	0.202
Community Mental Health	30,500	0.176	44,200	0.178	44,200	28,270	0.181
Employee Benefit	556,669	1.411	718,000	3.727	718,000	503,074	3.229
Bond & Interest					37,078		
Capital Improvement	52,342		25,000		125,000		
CARES/ARPA	50,000		1,157,158				
Solid Waste	19,225		30,000		400,000		
Central Kitchen	236,802		246,000		251,000		
Title III	525,857		676,105		673,000		
Local Alcoholic Liquor	1,000		24,200		24,200		
New Sales Tax	610,144		1,400,000		1,400,000		
FEMA					223,304		
911 Fund	61,708		100,000		100,000		
Equipment Reserve	176,607		200,000		150,000		
Totals	9,767,733	36.947	14,542,734	36.917	14,305,637	6,188,510	39.726
						*Revenue Neutral Rate***	*37.497*
Less: Transfers	418,688		739,200		739,200		
Net Expenditure	9,349,045		13,803,534		13,566,437		
Total Tax Levied	5,850,686		5,850,611		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	158,358,266		158,233,711		155,775,671		

Outstanding Indebtedness, January 1,	2022	2023	2024
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*	37.497	Proposed Tax Rate	39.726

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Doniphan County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	2,167,525	13.914	65,134
Debt Service			0
Road & Bridge	2,439,123	15.658	73,295
Fair	23,203	0.149	697
Conservation	34,973	0.225	1,051
Appraiser	290,810	1.867	8,739
Noxious Weed	99,886	0.641	3,002
Noxious Weed Chemical	13,766	0.088	414
Election	52,897	0.340	1,590
Extension Council	168,503	1.082	5,063
Elderly	309,341	1.986	9,296
Economic Development	69,378	0.445	2,085
Health Department	135,086	0.867	4,059
Mental Health Workshop	30,573	0.196	919
Community Mental Health	27,445	0.176	825
Employee Benefit	488,398	3.135	14,676
Bond & Interest			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	6,350,907	40.770	190,845

2024 July 1 Valuation: 155,775,671

Valuation Factor: 155,775.671

Neighborhood Revitalization Subj to Rebate: 4,681,027

Neighborhood Revitalization factor: 4,681.027

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

(*First published in the Kansas Chief July 11, 2024*)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Doniphan County

will meet on August 26, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,955,423	13.987	3,514,080	10.684	3,713,758	1,972,580	12.663
Debt Service							
Road & Bridge	2,617,207	14.208	3,689,122	14.174	3,689,122	2,512,418	16.128
Fair	20,000	0.116	20,000	0.118	23,500	22,400	0.144
Conservation	35,000	0.206	35,000	0.210	36,000	34,024	0.218
Appraiser	269,821	1.871	357,324	1.672	378,640	284,572	1.827
Noxious Weed	103,389	0.519	136,000	0.519	136,000	100,888	0.648
Noxious Weed Chemical	46,144	0.413	110,000	0.089	126,100	10,280	0.066
Election	41,215	0.150	113,300	0.363	103,300	54,487	0.350
Extension Council	135,182	0.802	161,864	0.911	166,708	159,004	1.021
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New Sales Tax	610,144		1,400,000		1,400,000		
FEMA					223,304		
911 Fund	61,708		100,000		100,000		
Equipment Reserve	176,607		200,000		150,000		
Totals	9,767,733	36.947	14,542,734	36.917	14,305,637	6,188,510	39.726
						*Revenue Neutral Rate***	*37.497*
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Net Expenditure	9,349,045		13,803,534		13,566,437		
Total Tax Levied	5,850,686		5,850,611		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	158,358,266		158,233,711		155,775,671		

Outstanding Indebtedness, January 1,	2022	2023	2024
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 Revenue Neutral Rate Intent

THE GOVERNING BODY OF Doniphan County, **HEREBY NOTIFIES THE** Doniphan **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 39.726. The date of our hearing is Aug 26, 24 at 9:30 AM/PM and will

X Courthouse address in Troy, Kansas.
120 E Chestnut St

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 July 1, 2024.

(Seal)

Wayne Treibel
Clerk or Officer of Governing Body

FILED
JUL 1 2024
COUNTY CLERK
DONIPHAN COUNTY, KANSAS

Roll Call Vote

A Roll Call Vote of the Doniphan County Board of Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 26, 2024

Resolution No. 2024-06

Governing Body Member	Yes	No	No Vote
Wayne Grable	✓		
Bobby Hall	✓		
Timothy A. Collins		✓	
TOTAL			

Certified: Peggy Brannen, County Clerk



Resolution No. 2024-06

A RESOLUTION OF THE COUNTY OF DONIPHAN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Doniphan was calculated as 37.497 mills by the Doniphan County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Doniphan will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Doniphan, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF DONIPHAN:

The County of Doniphan shall levy a property tax rate exceeding the Revenue Neutral Rate of 37.497 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 26th day of August, 2024, and SIGNED by the Governing Body.

Wayne Grable, Chairman

Timothy D. Collins, Member

Bobby Hall, Member

Attested:

Peggy Franken, County Clerk

DONIPHAN COUNTY CLERK SEAL KANSAS