

MISSOURI STATE AUDITOR'S OFFICE

2026 COUNTY BUDGET FORMS

County:

NODAWAY

TO: Scott Fitzpatrick
State Auditor of Missouri
P.O. Box 869
Jefferson City, Missouri 65102

Attention: Jill Wilson

FROM: County Clerk:

Name: Melinda Patton

County: Nodaway

Date: 1-29-2026

Comments and suggestions regarding 2026 budget forms:

CERTIFICATION

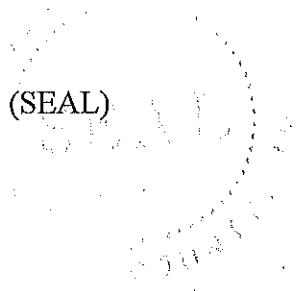
STATE OF MISSOURI)
)SS.
COUNTY OF NODAWAY)

I, Melinda Patton, Clerk of the County Commission, in and for said county, hereby certify the above and foregoing to be a true copy of the proceedings of the County Commission, on January 29, 2026, as the same appears on record in my office, in County Commission Record No. 50 at page 8.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Commission, at my office in Maryville, Missouri, this 29th day of January, 2026.



Clerk of the County Commission



NODAWAY COUNTY
2026 BUDGET MESSAGE

Now on this 29th day of January, 2026, comes Melinda Patton, Clerk of the County Commission, as budget officer and presents for the records of the County Commission, information and estimates for the year 2026 as required by The County Budget Law (Sections 50.525 to 50.745 RSMo.) being in words and figures as follows:

Today I present the 2026 Nodaway County budget to the County Commission for their review and adoption. Nodaway County has four major operating funds and their respective estimated budgets are as follows: General Revenue \$5.7614 million, Road and Bridge \$7.888 million, Assessor \$554,100, and the Administration Center is \$579,600. Additionally, Road and Bridge Special gravel tax budget is \$1.826 million with road reconstruction budget line moved to this fund in FY2026

General Revenue which is largely funded by Sales Tax, has had steady increases since 2018, however in 2025, the fund dipped. Nodaway County's Use Tax saw an upswing in 2020 and again in 2023 and 2024, but had dropped down significantly 2025 (nearly a \$215,000 decrease.) The Use Tax is generally used to help Road and Bridge fund their expenses. Vehicle and gas tax help fund Road and Bridge as well. Those funds held steady or showed increases each year. The County was able to trade softmatch credit in FY2025 to several counties giving the Road and Bridge fund an additional \$306,000 in revenues.

The Commission proposed to reduce the levy that currently funds the Administration Building from \$0.15 in 2024 to \$0.13 in 2025. This amount will be the same in 2026. All other revenues come from fees, contracts and grants.

The county received \$4.2 million total in American Rescue Plan Act (ARPA) funds in 2021 and 2022. At the time this budget was put together, the county had earmarked and/or paid for a variety of expenses including maintenance and upgrades to county buildings and equipment, computer and technology upgrades, MOSWIN controllers for emergency services, upgraded election equipment, purchase and outfitted a vehicle for the Sheriff's Department, purchase a trailer, assisted in paying for a Laborshed/Childcare study and a variety of other special projects. The remaining funds for ARPA have all been earmarked for county building construction and maintenance expenditures to finalize the fund in 2026.

NODAWAY COUNTY
2026 BUDGET MESSAGE

A cost-of-living adjustment (COLA) was approved at 3% for FY26 for full-time employees and elected officials, as well as reducing the out-of-pocket expense for employee health insurance benefits. No changes were made to the base starting salary for new hires.

The county continues to fund various local agencies such as: Extension Council, Emergency Manager, Conservation Department, Economic Development, Big Brothers Big Sisters, Northwest Missouri Enterprise Development, Regional Council of Governments and North Star Advocacy Center. Per 262.597 RSMo, appropriations for the Extension Office are met and exceeded above the minimum allocation for the services they provide. The Commission has placed the required 3% Emergency Fund in the General Revenue budget.

Thank you for the opportunity to represent all office holders and their budgetary requests. It is an honor to serve Nodaway County citizens. I present the final submission of the FY2026 budget to the Nodaway County Commission for their approval and adoption.

NODAWAY COUNTY
 2026 BUDGET
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NODAWAY COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
10.557	Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children		\$	%
10.559	Summer Food Service Program for Children			
10.665	Office of Administration - Schools and Roads - Grants to States			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
14.228	Department of Economic Development - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
14.231	Department of Social Services - Emergency Shelter Grants Program			
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants			
16.922	Equitable Sharing of Seized and Forfeited Property			
Passed through:				
16.540	State Department of Public Safety - Juvenile Justice and Delinquency Prevention - Allocation to States	FY22 Title II Form	22,396.07	0
16.575	Crime Victim Assistance	Victim Assistance	426.26	0
16.588	Violence Against Women Formula Grants			
16.738	Edward Byrne Memorial Justice Assistance Grant Program			
16.580	Cape Girardeau County - Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
16	Missouri Sheriffs' Association - Domestic Cannabis Eradication/Suppression Program			

NODAWAY COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state:				
Highway and Transportation Commission -				
20.205	Highway Planning and Construction	BRO - 074(64)	473,871.47	11
		BRO - 074(65)	28,080.26	11
		BRO - 074(001)	41,931.76	8.6
		BRO - 074(002)	37,101.21	8.6
20.600	State and Community Highway Safety	BRO - 074(003)	19,577.69	9.4
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants	BRO - 074(004)	17,836.48	9.4
20.607	Alcohol Open Container Requirements			
20.616	National Priority Safety Programs			
	Department of Public Safety -		42,099.20	0
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants			
20.939	US Department of Transportation - Safe Streets and Roads	074	6,000.00	0
21.027	American Rescue Plan Act (ARPA)	074	1,097,239.91	0
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property			
Passed through the Office of Secretary of State -				
39.011	Election Reform Payments			
ELECTION ASSISTANCE COMMISSION				
Passed through the Office of Secretary of State -				
90.401	Help America Vote Act Requirements Payments	SOS	5,481.15	0
		SOS	11,744.33	0
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health and Senior Services -				
93.268	Immunization Grants			
Department of Social Services -				
93.563	Child Support Enforcement			
93.569	Community Services Block Grant			

NODAWAY COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2025	
			Federal Share of Expenditures	County Match Percentage Required
93.575	Department of Health and Senior Services - Child Care and Development Block Grant			
93.658	Department of Social Services - Foster Care - Title IV-E			
93.919	Department of Health and Senior Services - Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs			
93.940	HIV Prevention Activities - Health Department Based			
93.945	Assistance Programs for Chronic Disease Prevention and Control			
93.991	Preventive Health and Health Services Block Grant			
93.994	Maternal and Child Health Services Block Grant to the States			
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety:				
97.036	Disaster Grants - Public Assistance Grants (Presidentially declared disasters)			
97.042	Emergency Management Performance Grants			
97.067	Homeland Security Grant Program			
Total Expenditures of Federal Awards			\$	<u>1,803,785.79</u>

N/A - Not applicable

NODAWAY COUNTY
 2026 BUDGET
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal ALN	Federal Grantor and Program Title	Pass-Through Grantor's Number	Grant Award Amount
GRANTS AWARDED FOR WHICH THERE WERE NO REVENUES OR EXPENDITURES DURING THE YEAR			

Total Grants Awarded for which there were no Revenues
 or Expenditures during the Year

\$ 0.00

If the county, or any other county official or board was awarded funding directly from the federal government please indicate the DUNS number(s) below:

	DUNS
County	
Other officials or boards:	

NODAWAY COUNTY
 2026 SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, & COUNTY LONG-TERM DEBT

ASSESSED VALUATIONS

	Actual 2024	Actual 2025	Proposed 2026
Real Estate	290,424,970	311,554,790	312,000,000
Personal Property	100,703,160	109,656,260	109,650,000
Railroad and Utilities	47,627,976	49,872,411	50,000
<hr/>			
<hr/>			
Total Assessed Valuation	<u>438,756,106</u>	<u>471,083,461</u>	<u>421,700,000</u>

TAX RATE SCHEDULE

Per \$100 Assessed Valuation

TAX PURPOSE	Actual 2024	Actual 2025	Proposed 2026
General Revenue Fund	0.1500	0.1300	0.1300
Special Road and Bridge Fund	0.0500	0.0500	0.0500

COUNTY LONG TERM DEBT (Bonds, Leases, Loans, etc.)

DESCRIPTION	Amount Outstanding 12-31-2024	Additions 2025	Principal Payments 2025	Amount Outstanding 12-31-2025
US Bank for Administration Bldg	1,109,133.29	0.00	355,826.88	753,306.41
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NODAWAY COUNTY
 2026 BUDGET
 APPROPRIATION ORDER

Whereas the Commission is advised that the budget for the year 2026 has been prepared and adopted in accordance with the County Budget Law (Sections 50.525 to 50.745, RSMo) and had been made available for public distribution between the 15th day of January, 2026, and the 29th day of January, 2026, and that a public hearing was held on the 29th day of January, 2026, preceded by public notice set forth on the 8th day of January, 2026.

And the Commission, being advised in the premises, orders that said budget estimate be spread upon the records of this Commission, and recorded on the records of this Commission, the same as above set out, is hereby approved and adopted this 20th day of January, 2026, as the revised and final budget for Nodaway County, Missouri, for the year 2026.

And it is further ordered, adjudged and decreed that the following amounts are hereby appropriated, apportioned, and set aside for the payment of proposed expenditures of the following funds for 2026, as set forth in the approved column on the pages noted:

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
GENERAL REVENUE FUND	5,766,272.00	10		21
SPECIAL ROAD AND BRIDGE FUND	7,888,500.00	25		28
ASSESSMENT FUND	554,100.00	31		31
ELECTION SHARES FUND (02)	12,000.00	35		35
TIP FUND (05)	200.00	39		39
POT FUND (06)	3,500.00	43		43
PAT FUND (07)	2,500.00	47		47
911 FUND (08)	1,477,630.00	51		52
PROTESTED TAX FUND (09)	550,675.00	56		56
SURPLUS LAND FUND (10)	5,000.00	60		60
UNCLAIMED LAND FUND (11)	5,000.00	64		64
ADULT ABUSE FUND (12)	2,200.00	68		68
COMMON SCHOOL FUND (13)	105,000.00	72		72
INTANGIBLE TAX FUND (14)	3,000.00	76		76
CERF FUND (15)	330,000.00	80		80
COLLECTOR FEE FUND (16)	34,320,000.00	84		84
NAEP FUND (18)	500.00	88		88
LEP FUND (19)	5,385.00	92		92
SENIOR CITIZENS FUND (20)	220,150.00	96		96
CONCEALED WEAPON FUND (21)	4,800.00	100		100
TREATMENT COURT FUND (22)	10,150.00	104		105
CIVIL FEE FUND (23)	32,460.00	109		109
RECORDER USE FUND (24)	9,000.00	113		113
TAX MAINTENANCE FUND (25)	47,000.00	117		117
DEPUTY SUPPLEMENTAL FUND (26)	7,500.00	121		121
ADMINISTRATION HANDLING FUND (27)	1,950.00	125		125
TIF FUND (29)	0.01	129		129
INMATE SECURITY FUND (31)	9,500.00	133		133
COMMISARY COMMISSIONS FUND (32)	2,500.00	137		137
ADMINISTRATION BLDG FUND (40)	579,600.00	141		142
ROAD & BRIDGE SPECIAL FUND (41)	1,826,000.00	146		146
ARPA FUNDS (34)	278,652.41	150		150
JUVENILE JUSTICE FUND (35)	22,000.00	154		154


NODAWAY COUNTY
 2026 BUDGET
 APPROPRIATION ORDER

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
OPIOID SETTLEMENT FUND (36)	77,990.00	158		158
SHERIFF RETIREMENT FUND (37)	6,000.00	162		162

It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of the 29th day of January, 2026, file a certified copy of this order and judgment with Sally Duff, County Treasurer of Nodaway County, Missouri taking said Treasurer's receipt therefor and said Clerk shall forward by registered mail or by electronic means a certified copy of this order and judgment to the State Auditor of Missouri.



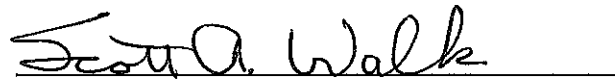
Bill Walker, Presiding Commissioner
 Nodaway County, Missouri



Chris Burns,
 Associate Commissioner North District




Attest: (Melinda Patton, County Clerk)



Scott Walk,
 Associate Commissioner South District

NODAWAY COUNTY
2026 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Election Shares Fund
NET CASH AVAILABLE FOR 2026	47,079,324.32	8,813,574.01	3,387,149.33	1,114,010.52	35,130.67
Revenues, 2026					
Property tax	1,212,000.00	0.00	220,000.00		0.00
Sales tax	4,305,000.00	3,130,000.00	0.00		0.00
Intergovernmental revenues	45,300,339.00	952,120.00	7,122,000.00	435,200.00	0.00
Charges for services	926,080.00	902,030.00	0.00	0.00	0.00
Interest	844,500.00	450,000.00	115,000.00	48,000.00	1,200.00
Other	388,529.00	260,479.00	65,000.00	10,050.00	4,500.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	52,976,448.00	5,694,629.00	7,522,000.00	493,250.00	5,700.00
TOTAL FUNDS AVAILABLE	100,055,772.32	14,508,203.01	10,909,149.33	1,607,260.52	40,830.67
Expenditures, 2026					
County Commission	227,985.00	227,985.00			0.00
County Clerk	274,414.00	274,414.00			0.00
Elections	178,940.00	178,940.00			0.00
Buildings and grounds	185,160.00	185,160.00			0.00
Employee fringe benefits	6,200.00	6,200.00			0.00
County Treasurer	363,785.00	363,785.00			0.00
County Collector	0.00	0.00			0.00
Recorder of Deeds	237,816.00	237,816.00			0.00
Circuit Clerk	42,100.00	42,100.00			0.00
Court Administration	6,500.00	6,500.00			0.00
Public Administrator	125,025.00	125,025.00			0.00
Sheriff	1,872,453.00	1,872,453.00			0.00
Jail	964,705.00	964,705.00			0.00
Prosecuting Attorney	398,895.00	398,895.00			0.00
Juvenile Officer	95,000.00	95,000.00			0.00
County Coroner	78,495.00	78,495.00			0.00
Health and welfare	22,000.00	22,000.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	170,840.00	170,840.00			0.00
Assessor	554,100.00			554,100.00	0.00
Highways and roads	7,888,500.00		7,888,500.00		0.00
Other	40,473,801.42	515,959.00			12,000.00
Total Expenditures	54,166,714.42	5,766,272.00	7,888,500.00	554,100.00	12,000.00
ESTIMATED ENDING CASH BALANCE	45,889,057.90	8,741,931.01	3,020,649.33	1,053,160.52	28,830.67
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	45,889,057.90	8,741,931.01	3,020,649.33	1,053,160.52	28,830.67

NODAWAY COUNTY
2026 SUMMARY OF BUDGETS

	Tip Fund	Pot Fund	Pat Fund	911 Fund	Protested Tax Fund
NET CASH AVAILABLE FOR 2026	3,589.93	14,565.04	15,964.37	34,910.77	534,152.50
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	122,000.00
Sales tax	0.00	0.00	0.00	1,175,000.00	0.00
Intergovernmental revenues	0.00	3,000.00	1,700.00	306,000.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	2,000.00	12,000.00
Other	0.00	0.00	0.00	1,500.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	3,000.00	1,700.00	1,484,500.00	134,000.00
TOTAL FUNDS AVAILABLE	3,589.93	17,565.04	17,664.37	1,519,410.77	668,152.50
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	200.00	3,500.00	2,500.00	1,477,630.00	550,675.00
Total Expenditures	200.00	3,500.00	2,500.00	1,477,630.00	550,675.00
ESTIMATED ENDING CASH BALANCE	3,389.93	14,065.04	15,164.37	41,780.77	117,477.50
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	3,389.93	14,065.04	15,164.37	41,780.77	117,477.50

NODAWAY COUNTY
2026 SUMMARY OF BUDGETS

	Surplus Land Fund	Unclaimed Land Fund	Adult Abuse Fund	Common School Fund	Intangible Tax Fund
NET CASH AVAILABLE FOR 2026	8,504.58	10,655.32	2,086.00	23,738.39	191.25
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	1,850.00	101,200.00	2,000.00
Charges for services	0.00	0.00	0.00	1,800.00	0.00
Interest	0.00	0.00	0.00	0.00	100.00
Other	4,000.00	500.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	4,000.00	500.00	1,850.00	103,000.00	2,100.00
TOTAL FUNDS AVAILABLE	12,504.58	11,155.32	3,936.00	126,738.39	2,291.25
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	5,000.00	5,000.00	2,200.00	105,000.00	3,000.00
Total Expenditures	5,000.00	5,000.00	2,200.00	105,000.00	3,000.00
ESTIMATED ENDING CASH BALANCE	7,504.58	6,155.32	1,736.00	21,738.39	-708.75
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	7,504.58	6,155.32	1,736.00	21,738.39	-708.75

NODAWAY COUNTY
2026 SUMMARY OF BUDGETS

	Cerf Fund	Collector Fee Fund	Naep Fund	Lep Fund	Senior Citizens Fund
NET CASH AVAILABLE FOR 2026	0.00	29,022,280.44	31,151.78	14,724.99	35,936.73
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	200,000.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	314,750.00	34,064,975.00	0.00	4,153.00	25.00
Charges for services	11,000.00	7,750.00	0.00	0.00	0.00
Interest	0.00	100,000.00	0.00	0.00	3,000.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	325,750.00	34,172,725.00	0.00	4,153.00	203,025.00
TOTAL FUNDS AVAILABLE	325,750.00	63,195,005.44	31,151.78	18,877.99	238,961.73
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	330,000.00	34,320,000.00	500.00	5,385.00	220,150.00
Total Expenditures	330,000.00	34,320,000.00	500.00	5,385.00	220,150.00
ESTIMATED ENDING CASH BALANCE	-4,250.00	28,875,005.44	30,651.78	13,492.99	18,811.73
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	-4,250.00	28,875,005.44	30,651.78	13,492.99	18,811.73

NODAWAY COUNTY
2026 SUMMARY OF BUDGETS

	Concealed Weapon Fund	Treatment Court Fund	Civil Fee Fund	Recorder Use Fund	Tax Maintenance Fund
NET CASH AVAILABLE FOR 2026	68,431.42	43,311.81	132,619.83	59,954.98	51,038.75
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	4,500.00	4,500.00	25,460.00	9,000.00	0.00
Charges for services	0.00	3,500.00	0.00	0.00	0.00
Interest	2,000.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	42,500.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	6,500.00	8,000.00	25,460.00	9,000.00	42,500.00
TOTAL FUNDS AVAILABLE					
	74,931.42	51,311.81	158,079.83	68,954.98	93,538.75
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	4,800.00	10,150.00	32,460.00	9,000.00	47,000.00
Total Expenditures	4,800.00	10,150.00	32,460.00	9,000.00	47,000.00
ESTIMATED ENDING CASH					
BALANCE	70,131.42	41,161.81	125,619.83	59,954.98	46,538.75
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	70,131.42	41,161.81	125,619.83	59,954.98	46,538.75

NODAWAY COUNTY
2026 SUMMARY OF BUDGETS

	Deputy Supplemental Fund	Administration Handling Fund	Tif Fund	Inmate Security Fund	Commisary Commissions Fund
NET CASH AVAILABLE FOR 2026	0.00	6,450.46	0.00	30,742.23	59,665.66
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	7,500.00	1,550.00	0.00	4,000.00	5,000.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	200.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	7,500.00	1,750.00	0.00	4,000.00	5,000.00
 TOTAL FUNDS AVAILABLE	 7,500.00	 8,200.46	 0.00	 34,742.23	 64,665.66
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	7,500.00	1,950.00	0.01	9,500.00	2,500.00
Total Expenditures	7,500.00	1,950.00	0.01	9,500.00	2,500.00
 ESTIMATED ENDING CASH BALANCE	 0.00	 6,250.46	 -0.01	 25,242.23	 62,165.66
 OTHER NET RESOURCES AVAILABLE	 0.00	 0.00	 0.00	 0.00	 0.00
 ESTIMATED ENDING BALANCE	 0.00	 6,250.46	 -0.01	 25,242.23	 62,165.66

NODAWAY COUNTY
2026 SUMMARY OF BUDGETS

	Administration Bldg Fund	Road & Bridge Special Fund	Arpa Funds	Juvenile Justice Fund	Opioid Settlement Fund
NET CASH AVAILABLE FOR 2026	2,942,201.64	239,004.90	278,652.41	0.00	64,933.61
Revenues, 2026					
Property tax	670,000.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	1,888,800.00	0.00	22,000.00	13,056.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	111,000.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	781,000.00	1,888,800.00	0.00	22,000.00	13,056.00
TOTAL FUNDS AVAILABLE	3,723,201.64	2,127,804.90	278,652.41	22,000.00	77,989.61
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	579,600.00	1,826,000.00	278,652.41	22,000.00	77,990.00
Total Expenditures	579,600.00	1,826,000.00	278,652.41	22,000.00	77,990.00
ESTIMATED ENDING CASH BALANCE	3,143,601.64	301,804.90	0.00	0.00	-0.39
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	3,143,601.64	301,804.90	0.00	0.00	-0.39

NODAWAY COUNTY
2026 SUMMARY OF BUDGETS

	Sheriff Retirement Fund	33 Fund	34 Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2026	0.00	0.00	0.00	0.00	0.00
Revenues, 2026					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	6,000.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	6,000.00	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 6,000.00	 0.00	 0.00	 0.00	 0.00
Expenditures, 2026					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	6,000.00	0.00	0.00	0.00	0.00
Total Expenditures	6,000.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING CASH BALANCE	 0.00	 0.00	 0.00	 0.00	 0.00
OTHER NET RESOURCES AVAILABLE	0.00	0.00	0.00	0.00	0.00
 ESTIMATED ENDING BALANCE	 0.00	 0.00	 0.00	 0.00	 0.00

NODAWAY COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Election Shares Fund
NET CASH AVAILABLE FOR 2025	16,888,137.15	7,487,554.17	2,766,837.43	1,039,850.04	31,303.03
Revenues, 2025					
Property tax	1,214,799.39	0.00	219,376.70		0.00
Sales tax	4,298,034.82	3,124,657.41	0.00		0.00
Intergovernmental revenues	41,785,089.33	1,068,956.40	3,204,523.54	435,172.31	0.00
Charges for services	911,392.75	888,694.51	0.00	0.00	0.00
Interest	779,796.10	490,701.84	123,192.90	51,484.53	1,229.98
Other	672,580.05	274,109.97	337,101.93	8,738.83	4,552.66
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	49,661,692.44	5,847,120.13	3,884,195.07	495,395.67	5,782.64
TOTAL FUNDS AVAILABLE	66,549,829.59	13,334,674.30	6,651,032.50	1,535,245.71	37,085.67
Expenditures, 2025					
County Commission	223,019.90	223,019.90			0.00
County Clerk	250,745.73	250,745.73			0.00
Elections	75,764.88	75,764.88			0.00
Buildings and grounds	183,279.85	183,279.85			0.00
Employee fringe benefits	4,352.14	4,352.14			0.00
County Treasurer	330,555.39	330,555.39			0.00
County Collector	0.00	0.00			0.00
Recorder of Deeds	174,825.27	174,825.27			0.00
Circuit Clerk	26,447.25	26,447.25			0.00
Court Administration	3,662.61	3,662.61			0.00
Public Administrator	112,054.63	112,054.63			0.00
Sheriff	1,593,653.78	1,593,653.78			0.00
Jail	668,407.38	668,407.38			0.00
Prosecuting Attorney	351,810.66	351,810.66			0.00
Juvenile Officer	73,670.85	73,670.85			0.00
County Coroner	73,479.12	73,479.12			0.00
Health and welfare	21,500.00	21,500.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00			0.00
Assessor	421,235.19			421,235.19	0.00
Highways and roads	3,263,883.17		3,263,883.17		0.00
Other	11,619,868.22	353,870.85			1,955.00
Total Expenditures	19,472,216.02	4,521,100.29	3,263,883.17	421,235.19	1,955.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	47,077,613.57	8,813,574.01	3,387,149.33	1,114,010.52	35,130.67

NODAWAY COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Tip Fund	Pot Fund	Pat Fund	911 Fund	Protested Tax Fund
NET CASH AVAILABLE FOR 2025	3,589.93	13,569.04	14,090.08	113,827.94	400,219.50
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	121,838.08
Sales tax	0.00	0.00	0.00	1,173,377.41	0.00
Intergovernmental revenues	0.00	2,785.25	1,874.29	306,279.13	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	3,707.31	12,094.92
Other	0.00	0.00	0.00	1,963.09	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	2,785.25	1,874.29	1,485,326.94	133,933.00
TOTAL FUNDS AVAILABLE	3,589.93	16,354.29	15,964.37	1,599,154.88	534,152.50
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	3,500.00	0.00	1,564,244.11	0.00
Total Expenditures	0.00	3,500.00	0.00	1,564,244.11	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	3,589.93	12,854.29	15,964.37	34,910.77	534,152.50

NODAWAY COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Surplus Land Fund	Unclaimed Land Fund	Adult Abuse Fund	Common School Fund	Intangible Tax Fund
NET CASH AVAILABLE FOR 2025	7,320.24	10,655.32	1,776.50	25,719.50	2,888.94
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	2,086.00	101,951.55	409.85
Charges for services	0.00	0.00	0.00	1,523.24	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	3,734.04	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	3,734.04	0.00	2,086.00	103,474.79	409.85
TOTAL FUNDS AVAILABLE	11,054.28	10,655.32	3,862.50	129,194.29	3,298.79
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	2,549.70	0.00	1,776.50	105,455.90	3,107.54
Total Expenditures	2,549.70	0.00	1,776.50	105,455.90	3,107.54
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	8,504.58	10,655.32	2,086.00	23,738.39	191.25

NODAWAY COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Cerf Fund	Collector Fee Fund	Naep Fund	Lep Fund	Senior Citizens Fund
NET CASH AVAILABLE FOR 2025	0.00	40,969.12	31,151.78	14,816.09	51,029.23
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	203,654.80
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	328,766.53	34,324,215.26	0.00	0.00	23.57
Charges for services	11,050.00	7,575.00	0.00	0.00	0.00
Interest	530.15	102,612.11	0.00	0.00	3,274.13
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	340,346.68	34,434,402.37	0.00	0.00	206,952.50
TOTAL FUNDS AVAILABLE	340,346.68	34,475,371.49	31,151.78	14,816.09	257,981.73
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	340,346.68	5,453,091.05	0.00	91.10	222,045.00
Total Expenditures	340,346.68	5,453,091.05	0.00	91.10	222,045.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	0.00	29,022,280.44	31,151.78	14,724.99	35,936.73

NODAWAY COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Concealed Weapon Fund	Treatment Court Fund	Civil Fee Fund	Recorder Use Fund	Tax Maintenance Fund
NET CASH AVAILABLE FOR 2025	69,588.39	42,702.57	112,647.04	52,641.54	45,522.12
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	6,313.50	4,259.00	35,343.96	8,366.75	100.00
Charges for services	0.00	2,550.00	0.00	0.00	0.00
Interest	2,687.17	0.00	0.00	0.00	89.83
Other	0.00	396.00	0.00	0.00	41,640.53
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	9,000.67	7,205.00	35,343.96	8,366.75	41,830.36
TOTAL FUNDS AVAILABLE	78,589.06	49,907.57	147,991.00	61,008.29	87,352.48
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	10,157.64	6,595.76	15,371.17	1,053.31	36,313.73
Total Expenditures	10,157.64	6,595.76	15,371.17	1,053.31	36,313.73
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	68,431.42	43,311.81	132,619.83	59,954.98	51,038.75

NODAWAY COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Deputy Supplemental Fund	Administration Handling Fund	Tif Fund	Inmate Security Fund	Commissary Commissions Fund
NET CASH AVAILABLE FOR 2025	460.00	4,961.72	0.00	27,440.41	57,374.12
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	7,680.00	1,295.00	0.00	4,441.82	4,726.81
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	213.74	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	7,680.00	1,508.74	0.00	4,441.82	4,726.81
TOTAL FUNDS AVAILABLE	8,140.00	6,470.46	0.00	31,882.23	62,100.93
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	8,140.00	20.00	0.00	1,140.00	2,435.27
Total Expenditures	8,140.00	20.00	0.00	1,140.00	2,435.27
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025	0.00	6,450.46	0.00	30,742.23	59,665.66

NODAWAY COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Administration Bldg Fund	Road & Bridge Special Fund	Arpa Funds	Juvenile Justice Fund	Opioid Settlement Fund
NET CASH AVAILABLE FOR 2025	2,626,490.26	233,425.15	1,498,570.26	0.00	59,145.69
Revenues, 2025					
Property tax	669,929.81	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	1,888,834.82	0.00	22,396.07	24,287.92
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	110,655.43	0.00	-122,677.94	0.00	0.00
Other	343.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	780,928.24	1,888,834.82	-122,677.94	22,396.07	24,287.92
TOTAL FUNDS AVAILABLE					
	3,407,418.50	2,122,259.97	1,375,892.32	22,396.07	83,433.61
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	465,216.86	1,883,255.07	1,097,239.91	22,396.07	18,500.00
Total Expenditures	465,216.86	1,883,255.07	1,097,239.91	22,396.07	18,500.00
ADJUSTMENTS					
	0.00	0.00	0.00	0.00	0.00
CASH AVAILABLE 12-31-2025					
	2,942,201.64	239,004.90	278,652.41	0.00	64,933.61

NODAWAY COUNTY
SUMMARY OF 2025 ACTUAL AMOUNTS

	Sheriff Retirement Fund	33 Fund	34 Fund	35 Fund	Other Funds
NET CASH AVAILABLE FOR 2025	0.00	0.00	0.00	0.00	0.00
Revenues, 2025					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
 TOTAL FUNDS AVAILABLE	 0.00	 0.00	 0.00	 0.00	 0.00
Expenditures, 2025					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
 ADJUSTMENTS	 0.00	 0.00	 0.00	 0.00	 0.00
 CASH AVAILABLE 12-31-2025	 0.00	 0.00	 0.00	 0.00	 0.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>8,813,574.01</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>8,813,574.01</u>
3. Estimated revenues for 2026	<u>5,694,629.00</u>
4. Subtotal	<u>14,508,203.01</u>
5. Deduct appropriations for 2026	<u>5,766,272.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>8,741,931.01</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>8,741,931.01</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>7,487,554.17</u>
Revenues - 2025	<u>5,847,120.13</u>
Expenditures - 2025	<u>4,521,100.29</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>8,813,574.01</u></u>

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 and prior property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	3,135,947.94	3,124,657.41	3,130,000.00
3. INTERGOVERNMENTAL REVENUES			
Prisoner Transportation	3,469.86	4,016.51	4,000.00
Circuit Clerk County Payments	34,672.92	36,193.71	36,000.00
Drug Dog	0.00	0.00	0.00
Intangible Tax	65.56	71.14	100.00
Local Use	876,909.67	644,827.77	650,000.00
Extradition Reimbursement	4,340.46	457.80	1,000.00
Special Prosecutor	0.00	0.00	0.00
State Election Improvement	5,851.72	5,481.15	5,520.00
Recorder Grant	24,760.00	30,221.00	28,000.00
February Special Election	0.00	6,973.06	0.00
March Presidential Primary	0.00	0.00	0.00
April Municipal Election	24,122.73	34,705.76	34,000.00
August Primary Election	42,563.34	0.00	24,000.00
November General Election	5,322.82	0.00	24,000.00
VOCA Grant	44,195.85	0.00	0.00
Sheriff Grant(s)	0.00	0.00	110,000.00
HH Hazardous Waste Grant	0.00	0.00	0.00
Contributions (Wind Farms)	15,000.00	15,000.00	15,000.00
Payment in Lieu of Taxes	489.54	0.00	500.00
Courthouse ADA - TAP Grant	227,429.30	0.00	0.00
Jail Impr. - Dept of Public Safety Grant	0.00	291,008.50	0.00
HAVA Election Grant	11,750.00	0.00	0.00
Reimbursement- US Marshall	1,762.77	0.00	0.00
Reimbursement- Drug Task Force			20,000.00
Total	1,322,706.54	1,068,956.40	952,120.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
4. CHARGES FOR SERVICES			
Sheriff fees	957.00	3,396.84	3,000.00
County Clerk fees	159.00	182.00	250.00
Circuit Clerk fees	0.00	0.00	0.00
Recorder of Deeds fees	71,342.31	66,049.20	68,500.00
Prosecuting Attorney fees	0.00	0.00	0.00
Collector commissions and fees	746,089.02	747,815.02	750,000.00
Public Administrator Fees	43,268.33	31,215.64	35,000.00
Div I - Fees	56,124.11	35,826.61	42,000.00
Tax Searches	665.00	859.00	780.00
Municipal Court Fees (City)	1,727.16	1,802.47	1,800.00
Language Line Interpreter	155.40	719.47	700.00
Sheriff - Miscellaneous		828.26	0.00
Total	920,487.33	888,694.51	902,030.00
5. INTEREST INCOME	400,528.46	490,701.84	450,000.00
6. OTHER REVENUES			
Board of Prisoners	21,015.75	27,957.54	25,000.00
Liquor License	17,255.00	18,264.17	18,250.00
Auctioneer License	260.00	52.00	200.00
Foreclosure Tax Sale	4,138.41	5,327.42	5,000.00
City Tax Collection	24,363.36	24,568.79	24,600.00
Insurance Settlement	0.00	0.00	0.00
Insurance Reimbursement	14,867.36	19,478.31	10,000.00
Misc. Revenue	1,907.02	4,901.19	2,000.00
Merchants License	1,570.00	1,310.00	1,250.00
Sheriff Gas Tax Reimbursement	3,837.66	0.00	0.00
Public Defender Rent	8,489.74	9,292.89	9,572.00
Neighborhood Improvement District	0.00	0.00	0.00
Individual Insurance Payments	27,436.56	5,842.20	7,020.00
Sheriff SSI Account	0.00	0.00	0.00
Collector Mailing Commission	159,592.52	155,548.71	150,000.00
Circuit Court-Miscellaneous	3.00	0.00	0.00
Celebrite Revenue	3,225.00	1,566.75	7,587.00
Total	287,961.38	274,109.97	260,479.00
7. TRANSFERS IN			
Transfer - C/R	0.00	0.00	0.00
Transfer - Use tax to C/R			
Transfer - For 911 Consolidation			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	6,067,631.65	5,847,120.13	5,694,629.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
GENERAL COUNTY GOVERNMENT					
1. County Commission:					
Commissioners' annual salaries	156,768.04	159,903.38	159,905.00	163,450.00	163,450.00
Clerical annual salaries	0.00	0.00	0.00	0.00	0.00
FICA/Medicare Match	11,197.36	11,328.41	12,235.00	12,505.00	12,505.00
Health Insurance	17,812.48	20,312.28	20,400.00	19,680.00	19,680.00
Life Insurance Premium	194.40	172.78	175.00	200.00	200.00
Lagers Match	14,506.92	16,605.46	16,800.00	18,800.00	18,800.00
Office Supplies	543.81	303.74	500.00	500.00	500.00
Equipment	405.00	484.04	500.00	500.00	500.00
Mileage & Training	3,214.87	4,016.84	3,500.00	4,000.00	4,000.00
MAC/NACO Dues	5,235.00	5,276.00	5,250.00	5,650.00	5,650.00
Legal Fees	1,200.00	2,600.00	2,600.00	2,600.00	2,600.00
Postage	9.92	100.00	100.00	100.00	100.00
NW Meeting/ Township Meeting	0.00	1,916.97	2,700.00	0.00	0.00
Total	211,087.80	223,019.90	224,665.00	227,985.00	227,985.00
2. County Clerk:					
County Clerk's annual salary	77,607.14	79,159.34	79,160.00	81,600.00	81,600.00
Deputy and clerical annual salaries	67,427.41	100,097.36	110,154.00	113,500.00	113,500.00
FICA/Medicare Match	10,627.09	13,019.23	14,500.00	14,920.00	14,920.00
Health Insurance	18,661.22	30,468.42	37,254.00	26,520.00	26,520.00
Life Insurance Premium	178.20	237.60	265.00	264.00	264.00
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
Lagers Match	12,774.01	15,704.43	19,900.00	22,500.00	22,500.00
Office Expenses	1,379.14	2,305.33	3,000.00	3,000.00	3,000.00
Equipment	1,972.18	2,887.38	3,500.00	3,500.00	3,500.00
Mileage and Training	2,357.39	3,576.79	3,000.00	4,275.00	4,275.00
Postage	3,226.57	3,000.00	3,000.00	4,000.00	4,000.00
Scanning & Archiving	173.49	289.85	200.00	335.00	335.00
Other/Bond	0.00	0.00	0.00	0.00	0.00
Total	196,383.84	250,745.73	273,933.00	274,414.00	274,414.00

NODAWAY COUNTY
2026 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
3. Elections:					
Judges, clerks, etc.	133,753.37	37,408.47	90,000.00	136,000.00	136,000.00
Office expenses	1,928.00	1,147.34	2,000.00	2,500.00	2,500.00
Equipment/Storage	4,448.37	2,683.83	4,300.00	4,000.00	4,000.00
Computer Software Maintenance	9,745.00	9,517.00	10,000.00	10,000.00	10,000.00
Postage	2,483.45	1,996.65	2,000.00	3,000.00	3,000.00
Election Equipment/Impr Grant	5,907.77	16,987.20	5,480.00	5,520.00	5,520.00
Mileage/Training	1,493.79	1,260.10	2,000.00	2,000.00	2,000.00
Election Expenses/Canvass	937.62	2,488.52	6,500.00	6,500.00	6,500.00
Seasonal Part Time	5,430.75	1,395.00	5,000.00	8,000.00	8,000.00
FICA/Medicare Match	448.79	106.77	400.00	420.00	420.00
CyberDefenses (Cybersecurity)	0.00	774.00	1,000.00	1,000.00	1,000.00
Total	166,576.91	75,764.88	128,680.00	178,940.00	178,940.00
4. Buildings and Grounds:					
Custodian's annual salary	64,162.45	72,885.34	72,900.00	75,100.00	75,100.00
FICA & Medicare Match	4,582.21	5,240.32	5,575.00	5,750.00	5,750.00
Health Insurance	8,906.24	10,156.14	10,200.00	9,840.00	9,840.00
Life Insurance Premium	129.60	129.60	135.00	135.00	135.00
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
Lagers Match	5,940.02	7,568.81	7,655.00	8,635.00	8,635.00
Utilities	27,040.07	26,069.20	34,000.00	30,000.00	30,000.00
Courthouse- Maintenance	18,846.95	14,451.15	20,000.00	20,000.00	20,000.00
Nodaway County Lawn Care	7,390.00	8,335.00	6,500.00	8,000.00	8,000.00
Public Defender Rent	14,752	15,195.20	15,195.00	15,700.00	15,700.00
Jail - Maintenance	9,757.30	23,249.09	11,000.00	12,000.00	12,000.00
Total	161,506.84	183,279.85	183,160.00	185,160.00	185,160.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
5. Employee Fringe Benefits:					
SUTA (Emer Mngr) FICA/Medicare	1,086.54	1,086.54	1,200.00	1,200.00	1,200.00
FSA - NT Admin Fees	1,980.00	3,265.60	2,000.00	5,000.00	5,000.00
Employee Assistance Program (EAP)	2,000.00	0.00	0.00	0.00	0.00
Total	5,066.54	4,352.14	3,200.00	6,200.00	6,200.00

6. Treasurer:					
Treasurer's annual salary	77,607.14	79,159.34	79,160.00	81,600.00	81,600.00
Deputy annual salary	101,853.81	118,631.38	107,625.00	119,000.00	119,000.00
Extra Hire	8,589.50	5,971.00	17,150.00	17,150.00	17,150.00
FICA&Medicare Match	15,295.38	17,136.69	17,500.00	18,750.00	18,750.00
Health Insurance	5,609.99	16,902.95	20,400.00	29,520.00	29,520.00
Life Insurance Premium	189.78	225.60	265.00	265.00	265.00
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
Lagers Match	18,549.63	19,099.90	22,150.00	24,000.00	24,000.00
Office Expenses	6,035.46	6,160.33	7,000.00	8,000.00	8,000.00
Equipment	6,466.30	5,396.83	6,000.00	6,000.00	6,000.00
Mileage and Training	1,400.00	2,065.28	2,500.00	2,500.00	2,500.00
Postage	17,855.50	24,022.02	25,000.00	25,000.00	25,000.00
Treasurer's Commissions	24,413.28	32,253.07	30,000.00	32,000.00	32,000.00
Bond	0.00	3,531.00	2,500.00	0.00	0.00
Total	283,865.77	330,555.39	337,250.00	363,785.00	363,785.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
7. Collector:					
Collector's annual salary					
Deputy and clerical annual salaries					
Office expenses					
Equipment					
Mileage and training					
Other					
Total	0.00	0.00	0.00	0.00	0.00
8. Recorder of Deeds:					
Recorder of Deeds' annual salary	77,607.14	79,159.34	79,160.00	81,600.00	81,600.00
Deputy and clerical annual salaries	42,978.40	47,428.51	47,440.00	48,855.00	48,855.00
FICA & Medicare Match	8,936.52	9,419.57	9,700.00	9,975.00	9,975.00
Health Insurance	17,812.48	20,312.28	20,400.00	19,680.00	19,680.00
Life Insurance Premiums	129.60	129.60	135.00	135.00	135.00
Unemployment Insurance	0	0.00	0.00	0.00	0.00
Lagers Match	11,160.32	13,145.68	13,300.00	15,000.00	15,000.00
Office Expenses	1,179.66	1,640.48	5,000.00	5,000.00	2,500.00
Equipment	855.87	1,212.02	1,300.00	1,300.00	1,300.00
Mileage and Training	1,624.42	1,877.79	3,500.00	3,800.00	3,300.00
Copier Expense	0	0.00	700.00	700.00	700.00
Postage	500.00	500.00	500.00	550.00	550.00
Record Preservation	0.00	0.00	24,000.00	54,221.00	54,221.00
Bond	0.00	0.00	0.00	0.00	0.00
Total	162,784.41	174,825.27	205,135.00	240,816.00	237,816.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
9. Circuit Clerk:					
Deputy and clerical annual salaries					
Office expenses	5,017.48	3,539.17	5,000.00	5,000.00	5,000.00
Equipment	12,103.54	195.90	4,000.00	4,000.00	4,000.00
Mileage and training	4,256.30	4,583.02	5,000.00	5,500.00	5,500.00
Postage/Pitney Bowes Lease	4,709.69	6,118.85	6,000.00	6,000.00	6,000.00
Law Library	4,422.20	4,820.24	4,500.00	4,500.00	4,500.00
Civil Jury	537.64	0.00	1,000.00	1,000.00	1,000.00
Criminal Jury	0.00	514.36	4,000.00	4,000.00	4,000.00
Court Reporter	0.00	0.00	1,500.00	1,500.00	1,500.00
Indignet Fees	540.00	2,035.00	4,000.00	4,000.00	4,000.00
Grand Jury	147.63	188.41	500.00	500.00	500.00
Copier Expense	2,370.30	2,697.64	2,350.00	2,500.00	2,500.00
Judge Internet iPad	245.01	426.28	500.00	100.00	100.00
Telephone	942.34	689.93	1,000.00	1,000.00	1,000.00
Bond Forfeiture to State	0.00	0.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	4,000.00	0.00	0.00
Language Line Interpreter/Legal Fees	251.87	638.45	400.00	5,000.00	2,500.00
Total	35,544.00	26,447.25	43,750.00	44,600.00	42,100.00
10. Court Administration:					
Office expenses	405.75	349.49	655.00	655.00	655.00
Equipment	71.36	0.00	928.00	928.00	928.00
Postage	0.00	0.00	0.00	0.00	0.00
Telephone	665.49	532.31	683.00	683.00	683.00
Cellular Phone	327.00	327.60	355.00	355.00	355.00
Education Expenses	910.76	790.33	928.00	928.00	928.00
4th Circuit Expense Reimbursement	1,987.30	1,662.88	2,951.00	2,951.00	2,951.00
Total	4,367.66	3,662.61	6,500.00	6,500.00	6,500.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
11. Public Administrator:					
Public Administrator's annual salary	60,411.26	61,619.48	61,620.00	63,475.00	63,475.00
Deputy Public Administrator	16,532.52	16,187.94	16,675.00	17,000.00	17,000.00
File Clerk	0.00	3,320.00	4,000.00	0.00	0.00
FICA/Medicare Matching	5,886.20	5,726.03	6,570.00	6,200.00	6,200.00
Health Insurance	1,093.36	10,156.14	10,200.00	9,840.00	9,840.00
Life Insurance Premiums	64.80	59.40	70.00	70.00	70.00
Lagers Match	5,590.28	3,235.05	6,500.00	7,300.00	7,300.00
Office Expenses	1,488.36	1,400.97	1,500.00	1,500.00	1,500.00
Equipment	0.00	452.91	500.00	500.00	500.00
Mileage and Training	3,093.66	3,104.47	4,500.00	4,500.00	4,500.00
Postage	1,500.00	1,814.85	2,000.00	2,500.00	2,500.00
Bonds	945.00	1,350.00	1,350.00	150.00	150.00
Cellular Phone	360.00	347.91	540.00	540.00	540.00
Indigent - Gifts for those w/o funds	223.59	0.00	500.00	1,000.00	1,000.00
Rental Storage Unit	420.00	315.00	450.00	450.00	450.00
Indigent- Judgement- Legal Fees	5,000.00	1,964.48	5,000.00	5,000.00	5,000.00
Software (SEM Maintenance)	800.00	1,000.00	1,000.00	5,000.00	5,000.00
Total	103,409.03	112,054.63	122,975.00	125,025.00	125,025.00
TOTAL GENERAL COUNTY GOVERNMENT (1 through 11)	1,330,592.80	1,384,707.65	1,529,248.00	1,653,425.00	1,647,925.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
PUBLIC SAFETY					
12. Sheriff:					
Sheriff's annual salary	88,064.86	90,569.16	92,455.00	92,850.00	92,850.00
Deputy annual salaries	628,145.91	635,306.57	700,000.00	758,100.00	758,100.00
Clerical annual salaries	98,387.16	129,098.11	140,520.00	145,870.00	145,870.00
Other salaries	61,567.54	65,073.80	64,500.00	66,300.00	66,300.00
Reserve Officers	373.00	0.00	0.00	0.00	0.00
FICA& Medicare Match	62,056.92	69,833.54	76,250.00	81,500.00	81,500.00
Health Insurance	92,108.64	128,807.48	163,000.00	147,600.00	147,600.00
Life Insurance Premiums	976.44	1,162.24	1,320.00	1,400.00	1,400.00
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
Lagers Match	82,203.78	87,424.45	96,500.00	114,000.00	114,000.00
Academy Attendance	0.00	31,440.00	0.00	15,000.00	15,000.00
Office Expense	6,647.23	6,816.62	6,500.00	6,500.00	6,500.00
Equipment	25,023.91	25,349.21	25,000.00	25,000.00	25,000.00
Officer Vests	622.00	3,500.00	3,500.00	3,500.00	3,500.00
Radio Maintenance	12,140.62	7,877.36	12,000.00	12,500.00	12,500.00
Vehicle Purchase	63,249.92	79,793.62	72,700.00	73,164.00	73,164.00
Copier	2,019.44	1,921.40	2,200.00	2,200.00	2,200.00
Postage	15.40	247.49	600.00	500.00	500.00
Telephone - Office Phones	2,277.04	2,414.78	2,000.00	2,300.00	2,300.00
Cellular Phones	5,972.35	7,246.49	9,180.00	8,600.00	8,600.00
Uniforms	12,281.53	11,776.41	13,600.00	13,600.00	13,600.00
Weapons	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00
Grant Expenses	4,500.00	42,099.20	8,000.00	110,000.00	110,000.00
Cellebrite	7,190.00	1,813.00	1,813.00	3,794.00	3,794.00
Training	12,972.90	14,316.05	15,000.00	15,000.00	15,000.00
Sheriff Investigation	4,738.19	5,070.51	6,000.00	6,000.00	6,000.00
Sheriff- Drug Screening	1,183.50	1,600.75	1,400.00	1,600.00	1,600.00
Juror Meals	220.10	124.88	1,000.00	1,000.00	1,000.00
Computer Conversion/UP	1,073.99	369.00	1,500.00	1,500.00	1,500.00
Bond	0.00	170.00	170.00	0.00	0.00
ITI Software/Omnigo	30,000.00	34,170.06	34,000.00	38,400.00	38,400.00
Voice Products- Maintenance	1,063.58	0.00	0.00	0.00	0.00
Verizon Vehicle Trackers	3,769.20	3,769.20	3,500.00	3,750.00	3,750.00
Vehicle Maintenance & Repair	31,095.83	24,995.93	25,000.00	25,000.00	25,000.00
Vehicle Damage Repairs	12,967.30	11,887.31	15,000.00	0.00	0.00
Sheriff Insurance Deductible	1,918.39	1,000.00	3,000.00	17,500.00	17,500.00
Gas & Oil	66,781.51	57,859.16	65,000.00	65,000.00	65,000.00
Health and Wellness		0.00	0.00	4,675.00	4,675.00
Total	1,432,358.18	1,593,653.78	1,670,958.00	1,872,453.00	1,872,453.00

NODAWAY COUNTY
2026 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
13. Jail:					
Jailers' annual salaries	394,110.48	395,957.46	575,000.00	613,275.00	613,275.00
Other salaries	55,027.00	62,450.99	66,710.00	66,400.00	66,400.00
FICA/Medicare Match	36,475.16	34,316.97	48,000.00	49,500.00	49,500.00
Health Insurance	46,837.72	40,480.68	82,000.00	59,040.00	59,040.00
Life Insurance Premium	683.20	595.87	1,000.00	990.00	990.00
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
Lagers Match	29,480.36	25,757.66	57,000.00	61,500.00	61,500.00
Office/Prisoner Expenses	8,060.68	14,053.62	14,000.00	14,000.00	14,000.00
Equipment	3,075.20	9,654.28	7,500.00	7,500.00	7,500.00
Copier	457.11	587.50	650.00	650.00	650.00
Postage	0.00	448.45	500.00	500.00	500.00
Utilities-Elec/Gas/Trash/Water	26,568.82	27,761.76	34,000.00	34,000.00	34,000.00
Cleaning/Maintenance Supplies	912.33	1,927.12	2,250.00	2,250.00	2,250.00
Uniforms	627.85	2,581.93	2,600.00	2,600.00	2,600.00
Training	3,527.20	2,603.62	4,000.00	4,000.00	4,000.00
Prisoner Transportation	850.00	177.87	6,000.00	6,000.00	6,000.00
Board of Prisoners	6,300.00	11,490.00	5,000.00	5,000.00	5,000.00
Prisoner Medical	3,830.12	4,486.28	5000	5,500.00	5,500.00
Prisoner Meals	27,645.15	33,075.32	32,000.00	32,000.00	32,000.00
Total	644,468.38	668,407.38	943,210.00	964,705.00	964,705.00
14. Prosecuting Attorney:					
Prosecuting Attorney's annual salary	159,770.99	164,671.16	168,100.00	168,800.00	168,800.00
Assistants' salaries	7,403.83	30,018.02	70,000.00	35,500.00	35,500.00
Clerical salaries	37,591.55	48,796.80	55,000.00	50,275.00	50,275.00
FICA&Medicare Match	17,799.25	17,944.49	22,000.00	19,500.00	19,500.00
Health Insurance	17,812.48	29,619.68	40,800.00	29,520.00	29,520.00
Life Insurance Premium	183.60	189.00	265.00	200.00	200.00
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
Lagers Match	21,144.48	23,959.97	30,000.00	30,000.00	30,000.00
Office Expense	3,471.23	1,896.25	5,000.00	5,000.00	5,000.00
Equipment	1,380.76	0.00	2,000.00	2,000.00	2,000.00
Mileage and Training	1,760.60	1,794.35	5,000.00	5,000.00	5,000.00
Postage	163.77	322.16	2,500.00	2,500.00	2,500.00
Copier Expense	2,552.08	2,487.83	3,100.00	3,100.00	3,100.00
Cellular Phone	819.20	869.68	1,200.00	1,200.00	1,000.00
Dues/law library/Cellebrite	10,964.26	10,093.01	12,300.00	12,500.00	12,500.00
VOCA Grant	34,688.18	426.26	35,000.00	0.00	0.00
PARF	15,504.00	15,504.00	17,000.00	17,000.00	17,000.00
Trial Expense	378.00	0.00	12,000.00	12,000.00	12,000.00
Criminal Reporting/Case Mgmt	5,456.00	3,218.00	5,000.00	5,000.00	5,000.00
Total	338,844.26	351,810.66	486,265.00	399,095.00	398,895.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
15. Juvenile Officer:					
Deputy and clerical annual salaries					
Office expenses	1,135.73	1,551.30	1,908.00	1,911.00	1,911.00
Equipment	1,128.65	1,274.93	1,908.00	1,911.00	1,911.00
Mileage	5,546.92	6,470.61	7,085.00	7,098.00	7,098.00
4th Circuit Expense Disb	34,506.25	33,204.86	43,225.00	43,130.00	43,130.00
Postage	589.69	690.28	681.00	955.00	955.00
Telephone	1,713.31	1,866.17	2,234.00	2,239.00	2,239.00
Training	21.80	0.00	545.00	273.00	273.00
Legal Fees	5,341.00	6,111.50	10,682.00	10,702.00	10,702.00
Court Assessment	95.38	182.87	163.00	164.00	164.00
Detention	2,071.00	2,347.80	2,180.00	2,184.00	2,184.00
Guardia Ad Litem	23,435.00	19,652.80	23,980.00	24,024.00	24,024.00
Drug Testing	318.24	317.73	409.00	409.00	409.00
Publications					
Total	75,902.97	73,670.85	95,000.00	95,000.00	95,000.00
16. Coroner:					
Coroner's annual salary	26,180.96	26,704.34	26,710.00	27,510.00	27,510.00
Deputy Coroner's Salary	5,500.00	6,000.00	6,000.00	6,000.00	6,000.00
FICA/Medicare Match	1,908.52	1,904.16	2,050.00	2,105.00	2,105.00
Health Insurance	9,481.23	10,156.14	10,200.00	9,840.00	9,840.00
Life Insurance Premium	64.80	59.40	65.00	70.00	70.00
Lagers Match	2,422.72	2,773.03	2,810.00	3,170.00	3,170.00
Office Supplies	640.72	1,236.18	1,500.00	1,500.00	1,500.00
Mileage/Fuel	1,669.41	1,360.14	3,000.00	3,000.00	3,000.00
Cellular Phones	709.96	786.29	1,000.00	1,000.00	1,000.00
Training	2,103.29	1,452.40	2,500.00	2,500.00	2,500.00
Pathology &X-Ray/Drug Screening	8,572.25	21,047.04	16,000.00	21,000.00	21,000.00
Drug Screening	0.00	0.00	0.00	0.00	0.00
Cold Storage	200.00	0.00	800.00	800.00	800.00
Total	59,453.86	73,479.12	72,635.00	78,495.00	78,495.00
TOTAL PUBLIC SAFETY (12 through 16)	2,551,027.65	2,761,021.79	3,268,068.00	3,409,748.00	3,409,548.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
Other					
17. <u>Computer System</u>					
Hardware/Software Maintenance	41,438.10	31,869.57	40,000.00	40,000.00	40,000.00
Computer Maintenance (Shared)	6,100.00	9,900.00	10,000.00	10,000.00	10,000.00
Total	47,538.10	41,769.57	50,000.00	50,000.00	50,000.00
18. <u>Other General County Government</u>					
Property Insurance	218,445.00	247,809.00	245,000.00	250,000.00	260,000.00
Publication Costs	6,545.00	7,263.75	7,000.00	7,400.00	7,400.00
Regional Council Dues	4,300.24	4,300.24	4,301.00	4,992.00	4,992.00
Extension Services	33,000.00	33,000.00	33,000.00	40,000.00	35,000.00
Emergency Management	14,202.50	14,202.50	14,250.00	14,250.00	14,250.00
Conservation District	19,500.00	20,000.00	20,000.00	20,000.00	20,000.00
Economic Development	43,500.00	45,000.00	45,000.00	45,000.00	45,000.00
Hazardous Mitigation	0.00	0.00	0.00	0.00	0.00
LAGERS Level Change	832,290.00	0.00	0.00	0.00	0.00
Total	1,171,782.74	371,575.49	368,551.00	381,642.00	386,642.00
19. <u>Additional County Government</u>					
Special Prosecutor	0.00	2,625.00	3,000.00	3,000.00	3,000.00
Misc. Bank Fees	6.50	159.02	100.00	100.00	100.00
Chamber of Commerce	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Miscellaneous	22.25	2,681.44	250.00	1,500.00	1,500.00
Retirees Insurance	27,078.44	5,842.20	6,000.00	7,020.00	7,020.00
Extension Telephone Bill	546.60	546.60	550.00	550.00	550.00
Cellular Phone- Emer Mngmt	360.00	360.00	360.00	360.00	360.00
United Fiber Switchvox Subscripti	0.00	0.00	0.00	0.00	0.00
Total	29,513.79	13,714.26	11,760.00	14,030.00	14,030.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
20. Other					
Employee Appreciation	990.00	0.00	1,200.00	1,200.00	1,200.00
Financial Audit	0.00	24,000.00	0.00	26,000.00	26,000.00
Drug Dog	21,667.72	3,139.46	3,000.00	3,000.00	3,000.00
Legal Fees	2,192.50	3,730.50	3,000.00	4,000.00	4,000.00
CDBG Grant	0.00	0.00	0.00	0.00	0.00
Training (CPR/EAD)	0.00	0.00	500.00	500.00	500.00
Consolidated 911 Oper Expense	383,020.25	0.00	0.00	0.00	0.00
Contributions - Windmill	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Courthouse ADA- Tap Grant	305,622.51	-82,911.89	0.00	0.00	0.00
Jail Improvement - DPS Grant	338,015.35	-50,883.35	350,000.00	0.00	0.00
Safe Streets 4 All	0.00	6,000.00	6,000.00	0.00	0.00
Consulting Fee		5,111.81	5,000.00	5,000.00	5,000.00
Cellebrite (City and University)		3,625.00	3,625.00	7,587.00	7,587.00
Downtown Maryville lighting				15,000.00	0.00
Community Fair Building				5,000.00	0.00
HH Hazardous Waste				10,000.00	3,000.00
Total	1,066,508.33	-73,188.47	387,325.00	92,287.00	65,287.00
Total Other (17 through 20)	2,315,342.96	353,870.85	817,636.00	537,959.00	515,959.00

NODAWAY COUNTY
 2026 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures			Appropriations	
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
Children's Mercy Hospital	0.00	0.00	3,000.00	0.00	0.00
Children's Family Svc (Northstar)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Indigent Requests	1,958.80	0.00	3,000.00	3,000.00	3,000.00
Humane Society	0.00	2,000.00	2,000.00	8,000.00	4,000.00
Big Brother/Big Sister	3,000.00	5,000.00	3,000.00	5,000.00	3,000.00
NWMO Enterprise Facillitation	2,000.00	5,000.00	2,500.00	5,000.00	500.00
Ministry Center	2,750.00	5,000.00	3,500.00	5,000.00	5,000.00
Child Support Contract	0.00	0.00	2,000.00	2,000.00	2,000.00
Missouri boys/Girls State	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Voices of Courage				15,429.00	0.00
TOTAL HEALTH AND WELFARE (21)	14,208.80	21,500.00	23,500.00	47,929.00	22,000.00
DEBT SERVICE					
22.					
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23. To Road and Bridge					
Use Tax to Road and Bridge	0.00	0.00	250,000.00	0.00	0.00
TOTAL TRANSFERS OUT (23)	0.00	0.00	250,000.00	0.00	0.00
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues					
		0.00	181,050.00		170,840.00
25. GRAND TOTAL EXPENDITURES					
	6,211,172.21	4,521,100.29			
26. GRAND TOTAL APPROPRIATIONS					
			6,069,502.00	5,649,061.00	5,766,272.00

NODAWAY COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>3,387,149.33</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>3,387,149.33</u>
3. Estimated revenues for 2026	<u>7,573,930.00</u>
4. Subtotal	<u>10,961,079.33</u>
5. Deduct appropriations for 2026	<u>7,888,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>3,072,579.33</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>3,072,579.33</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>2,766,837.43</u>
Revenues - 2025	<u>3,884,195.07</u>
Expenditures - 2025	<u>3,263,883.17</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>3,387,149.33</u></u>

NODAWAY COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			220,000.00
2025 Property taxes		219,376.70	
2024 and prior property taxes	216,723.02		
Replacement tax on subclass 3 property			
Total	216,723.02	219,376.70	220,000.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
CART			
Vehicle Sales Tax	435,224.23	448,531.57	442,000.00
BRO Reimbursement	107,743.76	1,207,510.24	5,181,930.00
Gas Tax	1,378,665.17	1,548,481.73	1,550,000.00
Reconnecting Communities/RAISE Grant			
Total	1,921,633.16	3,204,523.54	7,173,930.00

NODAWAY COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00
5. INTEREST INCOME	101,411.86	123,192.90	115,000.00
6. OTHER REVENUES			
Material Sold	24,918.90	30246.1	30,000.00
Miscellaneous Income	118.94	0	0.00
County Projects			
Insurance Reimbursements			
Reconstruction Projects			
Atchison Township			
Hopkins Township			
Independence Township			
Jackson Township		295.99	
Lincoln Township	737.80		
Monroe Township			
Polk Township			25,000.00
Union Township		309.84	
Washington Township			
Purple Wave Sales	57,000.00	0.00	10,000.00
Softmatch Credit Exchange	1,035,000.00	306,250.00	0.00
Total	1,117,775.64	337,101.93	65,000.00
7. TRANSFERS IN			
County Revenue USE Tax			
County Revenue in R&B			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	3,357,543.68	3,884,195.07	7,573,930.00

NODAWAY COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
1. Annual Salaries of all Road and Bridge Employees	268,052.23	292,165.77	294,950.00	292,500.00	292,500.00
2. Employee Fringe Benefits					
FICA/Medicare	19,954.24	21,820.42	22,600.00	22,400.00	22,400.00
Health Insurance	44,531.20	48,263.22	50,925.00	49,200.00	49,200.00
Life Insurance	388.80	372.60	400.00	400.00	400.00
Unemployment	0.00	0.00	0.00	0.00	0.00
Lagers Match	24,814.34	29,945.53	31,000.00	33,700.00	33,700.00
Uniform Allowance	4,102.34	3,222.04	4,800.00	4,800.00	4,800.00
Part-Time Extra	435.00	415.50	3,000.00	3,000.00	3,000.00
Total	94,225.92	104,039.31	112,725.00	113,500.00	113,500.00
3. Supplies					
Shop Supplies	6,099.79	4,584.53	10,000.00	10,000.00	10,000.00
Office Supplies	338.30	673.57	500.00	500.00	500.00
Utilities (Elec/Gas/Tele/Trash/H2O)	7,766.63	6,510.59	10,000.00	10,000.00	10,000.00
Gas&Oil	42,476.85	35,323.10	60,000.00	60,000.00	60,000.00
Training	1,665.70	1,388.40	1,800.00	1,800.00	1,800.00
Postage	0.00	0.00	0.00	0.00	0.00
Safety Incentive	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
Radio Maintenance	1,855.00	1,836.00	1,800.00	1,800.00	1,800.00
Cellular Phone	519.96	426.29	700.00	700.00	700.00
Total	64,322.23	54,342.48	88,400.00	88,400.00	88,400.00

NODAWAY COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
4. Insurance					
Property/Work Comp	34,997.00	39,344.00	43,000.00	45,000.00	45,000.00
Total	34,997.00	39,344.00	43,000.00	45,000.00	45,000.00
5. Road and Bridge Materials					
County Projects	391,389.79	502,141.29	500,000.00	500,000.00	500,000.00
Reconstruction	950.00				
Property Maintenance/AED	2,241.00	1,770.00	2,500.00	2,500.00	2,500.00
Total	394,580.79	503,911.29	502,500.00	502,500.00	502,500.00
6. Equipment Repairs					
	51,176.35	69,640.22	70,000.00	70,000.00	70,000.00
Total	51,176.35	69,640.22	70,000.00	70,000.00	70,000.00
7. Rentals					
Total	0.00	0.00	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
8. Equipment Purchases (capital outlay):	73,228.12	83,410.69	125,000.00	225,000.00	225,000.00
Total	73,228.12	83,410.69	125,000.00	225,000.00	225,000.00
9. Road and Bridge Construction, Repair, and Maintenance Projects:					
Federal Bridge Programs	276,110.42	1,433,123.39	1,417,000.00	5,700,000.00	5,700,000.00
Soft Match	651,002.42	682,424.02	700,000.00	850,000.00	850,000.00
Reconnecting Comm/RAISE Grant					
Total	927,112.84	2,115,547.41	2,117,000.00	6,550,000.00	6,550,000.00

NODAWAY COUNTY
 2026 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
10. Other Expenditures					
Drug Screens	443.00	548.00	600.00	600.00	600.00
Legal Fees					
Publications	250.00	934.00	1,000.00	1,000.00	1,000.00
Total	693.00	1,482.00	1,600.00	1,600.00	1,600.00
11. Debt Service					
Total	0.00	0.00	0.00	0.00	0.00
12. Transfers Out					
General Revenue for Administration					
Total	0.00	0.00	0.00	0.00	0.00
13. GRAND TOTAL EXPENDITURES	<u>1,908,388.48</u>	<u>3,263,883.17</u>			
14. GRAND TOTAL APPROPRIATIONS			<u>3,355,175.00</u>	<u>7,888,500.00</u>	<u>7,888,500.00</u>

NODAWAY COUNTY
 2026 BUDGET
 ASSESSMENT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>1,114,010.52</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>1,114,010.52</u>
3. Estimated revenues for 2026	<u>493,250.00</u>
4. Subtotal	<u>1,607,260.52</u>
5. Deduct appropriations for 2026	<u>554,100.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,053,160.52</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,053,160.52</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>1,039,850.04</u>
Revenues - 2025	<u>495,395.67</u>
Expenditures - 2025	<u>421,235.19</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>1,114,010.52</u></u>

NODAWAY COUNTY
 2026 BUDGET
 ASSESSMENT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements	51,018.00	51,206.10	51,200.00
Collector's Withholdings	392,852.97	383,966.21	384,000.00
Total	443,870.97	435,172.31	435,200.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00
5. INTEREST INCOME	44,531.05	51,484.53	48,000.00
6. OTHER REVENUES			
Maps	7,479.00	5,698.00	7,000.00
Miscellaneous	45.33	40.83	50.00
911 Contract	3,000.00	3,000.00	3,000.00
Total	10,524.33	8,738.83	10,050.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	498,926.35	495,395.67	493,250.00

NODAWAY COUNTY
 2026 BUDGET
 ELECTION SHARES FUND (02)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>35,130.67</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>35,130.67</u>
3. Estimated revenues for 2026	<u>5,700.00</u>
4. Subtotal	<u>40,830.67</u>
5. Deduct appropriations for 2026	<u>12,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>28,830.67</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>28,830.67</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>31,303.03</u>
Revenues - 2025	<u>5,782.64</u>
Expenditures - 2025	<u>1,955.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>35,130.67</u></u>

NODAWAY COUNTY
 2026 BUDGET
 ELECTION SHARES FUND (02)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 ELECTION SHARES FUND (02)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	1,568.91	1,229.98	1,200.00
6. OTHER REVENUES			
Election Service Shares	2,538.34	4,552.66	4,500.00
Total	2,538.34	4,552.66	4,500.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	4,107.25	5,782.64	5,700.00

NODAWAY COUNTY
 2026 BUDGET
 ELECTION SHARES FUND (02)
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other	10,070.20	1,955.00	7,000.00	12,000.00
Total	10,070.20	1,955.00	7,000.00	12,000.00
GRAND TOTAL EXPENDITURES	10,070.20	1,955.00	7,000.00	12,000.00

DETAIL OF EXPENDITURES

1. ELECTION SERVICES

Training	48.00	0.00	2,000.00	2,000.00	2,000.00
Equipment	10,022.20	1,955.00	5,000.00	10,000.00	10,000.00
Total	10,070.20	1,955.00	7,000.00	12,000.00	12,000.00

NODAWAY COUNTY
 2026 BUDGET
 TIP FUND (05)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>3,589.93</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>3,589.93</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>3,589.93</u>
5. Deduct appropriations for 2026	<u>200.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>3,389.93</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u>3,389.93</u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>3,589.93</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u>3,589.93</u>

NODAWAY COUNTY
 2026 BUDGET
 TIP FUND (05)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 TIP FUND (05)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	200.00	200.00	200.00
Total	0.00	0.00	200.00	200.00	200.00
GRAND TOTAL EXPENDITURES	0.00	0.00	200.00	200.00	200.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Fund Disbursement	0.00	0.00	200.00	200.00	200.00
Total	0.00	0.00	200.00	200.00	200.00

NODAWAY COUNTY
 2026 BUDGET
 POT FUND (06)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>14,565.04</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>14,565.04</u>
3. Estimated revenues for 2026	<u>3,000.00</u>
4. Subtotal	<u>17,565.04</u>
5. Deduct appropriations for 2026	<u>3,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>14,065.04</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>14,065.04</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>13,569.04</u>
Revenues - 2025	<u>2,785.25</u>
Expenditures - 2025	<u>1,789.25</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>14,565.04</u></u>

NODAWAY COUNTY
 2026 BUDGET
 POT FUND (06)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Division I	1,316.00	1,496.00	1,500.00
POST Commisison	1,445.18	1,289.25	1,500.00
Total	2,761.18	2,785.25	3,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 POT FUND (06)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	2,761.18	2,785.25	3,000.00

NODAWAY COUNTY
 2026 BUDGET
 POT FUND (06)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	1,945.18	1,789.25	3,500.00	3,500.00	3,500.00
Total	1,945.18	1,789.25	3,500.00	3,500.00	3,500.00
GRAND TOTAL EXPENDITURES	1,945.18	1,789.25	3,500.00	3,500.00	3,500.00

DETAIL OF EXPENDITURES

1. <u>Police Officer Training (POT)</u>					
Mileage					
Tuition					
Training	1,945.18	1,789.25	3,500.00	3,500.00	3,500.00
Equipment					
Total	1,945.18	1,789.25	3,500.00	3,500.00	3,500.00

NODAWAY COUNTY
 2026 BUDGET
 PAT FUND (07)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>15,964.37</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>15,964.37</u>
3. Estimated revenues for 2026	<u>1,700.00</u>
4. Subtotal	<u>17,664.37</u>
5. Deduct appropriations for 2026	<u>2,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>15,164.37</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>15,164.37</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>14,090.08</u>
Revenues - 2025	<u>1,874.29</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>15,964.37</u></u>

NODAWAY COUNTY
 2026 BUDGET
 PAT FUND (07)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Division I Office Fees	1,660.41	1,874.29	1,700.00
Prosecuting Attorney Fees			
Total	1,660.41	1,874.29	1,700.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 PAT FUND (07)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	1,660.41	1,874.29	1,700.00

NODAWAY COUNTY
 2026 BUDGET
 PAT FUND (07)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	2,500.00	2,500.00	2,500.00
Total	0.00	0.00	2,500.00	2,500.00	2,500.00
GRAND TOTAL EXPENDITURES	0.00	0.00	2,500.00	2,500.00	2,500.00

DETAIL OF EXPENDITURES

1. Prosecuting Attorney Training (PAT)

Fund Disbursement

Mileage	0.00	0.00	1,000.00	1,000.00	1,000.00
Training/Dues	0.00	0.00	1,500.00	1,500.00	1,500.00

Total	0.00	0.00	2,500.00	2,500.00	2,500.00
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NODAWAY COUNTY

2026 BUDGET

911 FUND (08)

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>34,910.77</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>34,910.77</u>
3. Estimated revenues for 2026	<u>1,484,500.00</u>
4. Subtotal	<u>1,519,410.77</u>
5. Deduct appropriations for 2026	<u>1,477,630.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>41,780.77</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>41,780.77</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>113,827.94</u>
Revenues - 2025	<u>1,485,326.94</u>
Expenditures - 2025	<u>1,564,244.11</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>34,910.77</u></u>

NODAWAY COUNTY
 2026 BUDGET
 911 FUND (08)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES	74,919.22	1,173,377.41	1,175,000.00
Total	74,919.22	1,173,377.41	1,175,000.00
3. INTERGOVERNMENTAL REVENUES			
Telephone Taxes - 911	82,559.99	86,136.70	86,000.00
911 - Use Tax		220,142.43	220,000.00
Total	82,559.99	306,279.13	306,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 911 FUND (08)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	2,011.07	3,707.31	2,000.00
6. OTHER REVENUES			
Missouri 911 Trust	2,482.28	1,963.09	1,500.00
Total	2,482.28	1,963.09	1,500.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	161,972.56	1,485,326.94	1,484,500.00

NODAWAY COUNTY
 2026 BUDGET
 911 FUND (08)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	78,675.63	1,564,244.11	1,500,516.00	1,477,630.00	1,477,630.00
Total	78,675.63	1,564,244.11	1,500,516.00	1,477,630.00	1,477,630.00
GRAND TOTAL EXPENDITURES	78,675.63	1,564,244.11	1,500,516.00	1,477,630.00	1,477,630.00

DETAIL OF EXPENDITURES

1. <u>E911 EMERGENCY (NCESB)</u>					
Sales Tax Disbursement		1,468,375.66	1,402,680.00	1,400,000.00	1,400,000.00
Missouri 911 Trust		0.00	0.00	0.00	0.00
Interest		33.60	35.00	30.00	30.00
Total		0.00	1,468,409.26	1,402,715.00	1,400,030.00

NODAWAY COUNTY
2026 BUDGET
911 FUND (08)
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. SUPPLIES					
Telephone - Bill	2,394.31	5,094.60	5,100.00	5,100.00	5,100.00
Telephone - Tax		71,913.64	73,876.00	50,000.00	50,000.00
Total	2,394.31	77,008.24	78,976.00	55,100.00	55,100.00
3. MAPPING					
Project Coordinator/Midland	1,485.00	1,710.00	1,710.00	2,000.00	2,000.00
Sign Maintenance	6,877.50	2,675.00	2,675.00	6,500.00	6,500.00
Assessors Contract	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total	11,362.50	7,385.00	7,385.00	11,500.00	11,500.00
4. 911 CONSOLIDATION					
Consolidated 911 (Telephone Tax)	64,918.82	11,441.61	11,440.00	11,000.00	11,000.00
Total	64,918.82	11,441.61	11,440.00	11,000.00	11,000.00

NODAWAY COUNTY
 2026 BUDGET
 PROTESTED TAX FUND (09)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>534,152.50</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>534,152.50</u>
3. Estimated revenues for 2026	<u>134,000.00</u>
4. Subtotal	<u>668,152.50</u>
5. Deduct appropriations for 2026	<u>550,675.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>117,477.50</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>117,477.50</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>400,219.50</u>
Revenues - 2025	<u>133,933.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>534,152.50</u></u>

NODAWAY COUNTY
 2026 BUDGET
 PROTESTED TAX FUND (09)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			122,000.00
2025 Property taxes		121,838.08	
2024 Property taxes	122,630.01		
Replacement tax on subclass 3 property			
Total	122,630.01	121,838.08	122,000.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 PROTESTED TAX FUND (09)
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other	0.00	0.00	414,973.00	550,675.00
Total	0.00	0.00	414,973.00	550,675.00
GRAND TOTAL EXPENDITURES	0.00	0.00	414,973.00	550,675.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Fund Disbursement	0.00	0.00	400,220.00	534,200.00	534,200.00
Interest	0.00	0.00	14,753.00	16,475.00	16,475.00
Total	0.00	0.00	414,973.00	550,675.00	550,675.00

NODAWAY COUNTY
 2026 BUDGET
 SURPLUS LAND FUND (10)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>8,504.58</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>8,504.58</u>
3. Estimated revenues for 2026	<u>4,000.00</u>
4. Subtotal	<u>12,504.58</u>
5. Deduct appropriations for 2026	<u>5,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>7,504.58</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>7,504.58</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>7,320.24</u>
Revenues - 2025	<u>3,734.04</u>
Expenditures - 2025	<u>2,549.70</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>8,504.58</u></u>

NODAWAY COUNTY
 2026 BUDGET
 SURPLUS LAND FUND (10)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 SURPLUS LAND FUND (10)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
	0.00	3,734.04	4,000.00
Total	0.00	3,734.04	4,000.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	0.00	3,734.04	4,000.00

NODAWAY COUNTY
 2026 BUDGET
 UNCLAIMED LAND FUND (11)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>10,655.32</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>10,655.32</u>
3. Estimated revenues for 2026	<u>500.00</u>
4. Subtotal	<u>11,155.32</u>
5. Deduct appropriations for 2026	<u>5,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>6,155.32</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>6,155.32</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>10,655.32</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>10,655.32</u></u>

NODAWAY COUNTY
 2026 BUDGET
 UNCLAIMED LAND FUND (11)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 UNCLAIMED LAND FUND (11)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Unclaimed Fees	1,033.50	0.00	500.00
Total	1,033.50	0.00	500.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	1,033.50	0.00	500.00

NODAWAY COUNTY
 2026 BUDGET
 UNCLAIMED LAND FUND (11)
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	5,000.00	5,000.00	5,000.00
Total	0.00	0.00	5,000.00	5,000.00	5,000.00
GRAND TOTAL EXPENDITURES	0.00	0.00	5,000.00	5,000.00	5,000.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT					
Fund Disbursement	0.00	0.00	5,000.00	5,000.00	5,000.00
Total	0.00	0.00	5,000.00	5,000.00	5,000.00

NODAWAY COUNTY
 2026 BUDGET
 ADULT ABUSE FUND (12)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>2,086.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>2,086.00</u>
3. Estimated revenues for 2026	<u>1,850.00</u>
4. Subtotal	<u>3,936.00</u>
5. Deduct appropriations for 2026	<u>2,200.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>1,736.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>1,736.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>1,776.50</u>
Revenues - 2025	<u>2,086.00</u>
Expenditures - 2025	<u>1,776.50</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>2,086.00</u></u>

NODAWAY COUNTY
 2026 BUDGET
 ADULT ABUSE FUND (12)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Recorder Fees	1,150.00	1,350.00	1,200.00
Division I Fees	186.50	230.00	200.00
Division I Domestic Violence Fees	440.00	506.00	450.00
Total	1,776.50	2,086.00	1,850.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 ADULT ABUSE FUND (12)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	1,681.50	1,776.50	1,777.00	2,200.00	2,200.00
Total	1,681.50	1,776.50	1,777.00	2,200.00	2,200.00
GRAND TOTAL EXPENDITURES	1,681.50	1,776.50	1,777.00	2,200.00	2,200.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Fund Disbursement	1,681.50	1,776.50	1,777.00	2,200.00	2,200.00
Total	1,681.50	1,776.50	1,777.00	2,200.00	2,200.00

NODAWAY COUNTY
 2026 BUDGET
 COMMON SCHOOL FUND (13)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>23,738.39</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>23,738.39</u>
3. Estimated revenues for 2026	<u>103,000.00</u>
4. Subtotal	<u>126,738.39</u>
5. Deduct appropriations for 2026	<u>105,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>21,738.39</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>21,738.39</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>25,719.50</u>
Revenues - 2025	<u>103,474.79</u>
Expenditures - 2025	<u>105,455.90</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>23,738.39</u></u>

NODAWAY COUNTY
 2026 BUDGET
 COMMON SCHOOL FUND (13)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Division I Fees	87,262.81	100,351.55	100,000.00
Bond Forfeiture	700.00	1,600.00	1,200.00
Total	87,962.81	101,951.55	101,200.00
4. CHARGES FOR SERVICES			
Miscellaneous	2,500.00	1,523.24	1,800.00
Total	2,500.00	1,523.24	1,800.00

NODAWAY COUNTY
 2026 BUDGET
 COMMON SCHOOL FUND (13)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	106,366.81	105,455.90	105,500.00	105,000.00	105,000.00
Total	106,366.81	105,455.90	105,500.00	105,000.00	105,000.00
GRAND TOTAL EXPENDITURES	106,366.81	105,455.90	105,500.00	105,000.00	105,000.00

DETAIL OF EXPENDITURES

1. <u>FUND DISBURSEMENT</u>					
Fund Disbursement	106,366.81	105,455.90	105,500.00	105,000.00	105,000.00
Total	106,366.81	105,455.90	105,500.00	105,000.00	105,000.00

NODAWAY COUNTY
 2026 BUDGET
 INTANGIBLE TAX FUND (14)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>191.25</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>191.25</u>
3. Estimated revenues for 2026	<u>2,100.00</u>
4. Subtotal	<u>2,291.25</u>
5. Deduct appropriations for 2026	<u>3,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>-708.75</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>-708.75</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>2,888.94</u>
Revenues - 2025	<u>409.85</u>
Expenditures - 2025	<u>3,107.54</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>191.25</u></u>

NODAWAY COUNTY
 2026 BUDGET
 INTANGIBLE TAX FUND (14)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Intangible Tax	2,888.94	409.85	2,000.00
Total	2,888.94	409.85	2,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 CERF FUND (15)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>325,750.00</u>
4. Subtotal	<u>325,750.00</u>
5. Deduct appropriations for 2026	<u>330,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>-4,250.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>-4,250.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>340,346.68</u>
Expenditures - 2025	<u>340,346.68</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

NODAWAY COUNTY
 2026 BUDGET
 CERF FUND (15)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Delinquent RE&PP	44,577.82	72,301.00	58,500.00
CERF LAC Fees	53,623.31	49,002.09	51,000.00
Recorder Fees	19,774.00	17,756.00	18,000.00
Current Property Taxes	26,423.56	31,798.03	28,500.00
CERF 6% Withholdings	0.00	0.00	0.00
4% CERF C/R Withholdings	77,968.45	85,962.47	85,000.00
4% Cerf R/B Withholdings	10,722.34	11,686.70	10,750.00
4% CERF Assessment Withholdings	5,737.34	6,342.17	6,000.00
CERF After Tax Buyback	364.92	0.00	0.00
CERF 457 Savings	56,303.78	53,918.07	54,000.00
CERF ROTH	0.00	0.00	3,000.00
Total	295,495.52	328,766.53	314,750.00
4. CHARGES FOR SERVICES			
Merchant License	6,280.00	5,240.00	6,000.00
CERF \$5 Clerk Fees	2,230.00	2,905.00	2,500.00
CERF \$5 Collector Fees	2,230.00	2,905.00	2,500.00
Total	10,740.00	11,050.00	11,000.00

NODAWAY COUNTY
 2026 BUDGET
 CERF FUND (15)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME		530.15	0.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	306,235.52	340,346.68	325,750.00

NODAWAY COUNTY
 2026 BUDGET
 CERF FUND (15)
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other	306,235.52	340,346.68	339,800.00	330,000.00
Total	306,235.52	340,346.68	339,800.00	330,000.00
GRAND TOTAL EXPENDITURES	306,235.52	340,346.68	339,800.00	330,000.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT				
Fund Disbursement	306,235.52	340,346.68	339,800.00	330,000.00
Total	306,235.52	340,346.68	339,800.00	330,000.00

NODAWAY COUNTY
 2026 BUDGET
 COLLECTOR FEE FUND (16)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>29,022,280.44</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>29,022,280.44</u>
3. Estimated revenues for 2026	<u>34,172,725.00</u>
4. Subtotal	<u>63,195,005.44</u>
5. Deduct appropriations for 2026	<u>34,320,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>28,875,005.44</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>28,875,005.44</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>40,969.12</u>
Revenues - 2025	<u>34,434,402.37</u>
Expenditures - 2025	<u>5,453,091.05</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>29,022,280.44</u></u>

NODAWAY COUNTY
 2026 BUDGET
 COLLECTOR FEE FUND (16)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Receipts and Collections	32,145,115.76	34,262,524.53	34,000,000.00
PILT	63,170.31	55,536.31	59,500.00
Foreclosure Tax Sale	2,930.00	4,240.00	3,550.00
Tax Sale Postage	867.19	1,090.42	1,100.00
Tax Searches	689.00	824.00	825.00
Total	32,212,772.26	34,324,215.26	34,064,975.00
4. CHARGES FOR SERVICES			
Merchants License	8,500.00	7,575.00	7,750.00
Total	8,500.00	7,575.00	7,750.00

NODAWAY COUNTY
 2026 BUDGET
 COLLECTOR FEE FUND (16)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	32,319,894.92	5,453,091.05	32,320,000.00	34,320,000.00	34,320,000.00
Total	32,319,894.92	5,453,091.05	32,320,000.00	34,320,000.00	34,320,000.00
GRAND TOTAL EXPENDITURES	32,319,894.92	5,453,091.05	32,320,000.00	34,320,000.00	34,320,000.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Fund Disbursement	32,296,643.29	5,431,657.40	32,300,000.00	34,300,000.00	34,300,000.00
Tax Refunds	23,251.63	21,433.65	20,000.00	20,000.00	20,000.00
Total	32,319,894.92	5,453,091.05	32,320,000.00	34,320,000.00	34,320,000.00

NODAWAY COUNTY
 2026 BUDGET
 NAEP FUND (18)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>31,151.78</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>31,151.78</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>31,151.78</u>
5. Deduct appropriations for 2026	<u>500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>30,651.78</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>30,651.78</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>31,151.78</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>31,151.78</u></u>

NODAWAY COUNTY
 2026 BUDGET
 NAEP FUND (18)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 NAEP FUND (18)
 APPROPRIATION BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission				
County Clerk				
Elections				
Buildings and grounds				
Employee fringe benefits				
County Treasurer				
County Collector				
Recorder of Deeds				
Circuit Clerk				
Court Administration				
Public Administrator				
Sheriff				
Jail				
Prosecuting Attorney				
Juvenile Officer				
County Coroner				
Health and welfare				
Debt service				
Transfers out				
Emergency Fund				
Assessor				
Highways and roads				
Other	1,215.80	0.00	500.00	500.00
Total	1,215.80	0.00	500.00	500.00
GRAND TOTAL EXPENDITURES	1,215.80	0.00	500.00	500.00

DETAIL OF EXPENDITURES

1. NAEP

Mileage				
Training	141.81	0	500.00	500.00
Equipment	1,073.99			
Total	1,215.80	0.00	500.00	500.00

NODAWAY COUNTY
 2026 BUDGET
 LEP FUND (19)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>14,724.99</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>14,724.99</u>
3. Estimated revenues for 2026	<u>4,153.00</u>
4. Subtotal	<u>18,877.99</u>
5. Deduct appropriations for 2026	<u>5,385.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>13,492.99</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>13,492.99</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>14,816.09</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>91.10</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>14,724.99</u></u>

NODAWAY COUNTY
 2026 BUDGET
 LEP FUND (19)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
MERC/CPEF	0.00	0.00	4,153.00
Total	0.00	0.00	4,153.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 LEP FUND (19)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	10,620.00	91.10	5,735.00	5,385.00	5,385.00
Total	10,620.00	91.10	5,735.00	5,385.00	5,385.00
GRAND TOTAL EXPENDITURES	10,620.00	91.10	5,735.00	5,385.00	5,385.00

DETAIL OF EXPENDITURES

1. Local Emergency Preparedness

Training/Mileage	0.00	91.10	250.00	0.00	0.00
Administration	0.00				
Equipment/Computer					
Office Supplies	0.00	0.00	175.00	75.00	75.00
Region H Homeland Security	10,620.00	0.00	5,310.00	5,310.00	5,310.00
Total	10,620.00	91.10	5,735.00	5,385.00	5,385.00

NODAWAY COUNTY
 2026 BUDGET
 SENIOR CITIZENS FUND (20)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>35,936.73</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>35,936.73</u>
3. Estimated revenues for 2026	<u>203,025.00</u>
4. Subtotal	<u>238,961.73</u>
5. Deduct appropriations for 2026	<u>220,150.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>18,811.73</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>18,811.73</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>51,029.23</u>
Revenues - 2025	<u>206,952.50</u>
Expenditures - 2025	<u>222,045.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>35,936.73</u></u>

NODAWAY COUNTY
 2026 BUDGET
 SENIOR CITIZENS FUND (20)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			200,000.00
2025 Property taxes		203,654.80	
2024 Property taxes	209,273.89		
Replacement tax on subclass 3 property			
Total	209,273.89	203,654.80	200,000.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Intangible Tax	21.57	23.57	25.00
Total	21.57	23.57	25.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
2026 BUDGET
SENIOR CITIZENS FUND (20)
ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	3,552.56	3,274.13	3,000.00
6. OTHER REVENUES			
Payment in Lieu of Taxes (PILT)			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	212,848.02	206,952.50	203,025.00

NODAWAY COUNTY
 2026 BUDGET
 SENIOR CITIZENS FUND (20)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	224,966.40	222,045.00	222,150.00	282,150.00	220,150.00
Total	224,966.40	222,045.00	222,150.00	282,150.00	220,150.00
GRAND TOTAL EXPENDITURES	224,966.40	222,045.00	222,150.00	282,150.00	220,150.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Office Supplies	116.40	45.00	150.00	150.00	150.00
Nodaway County Senior Center	100,000.00	100,000.00	100,000.00	120,000.00	110,000.00
Nodaway County PAT Van	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
OATS	15,000.00	15,000.00	15,000.00	50,000.00	15,000.00
Healthy Emergency Life Line	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00
Ministry Center	20,000.00	20,000.00	20,000.00	20,000.00	19,000.00
Maitland Nutrition Site	62,850.00	60,000.00	60,000.00	60,000.00	50,000.00
Ravenwood Senior Housing	10,000.00	10,000.00	10,000.00	15,000.00	10,000.00
Total	224,966.40	222,045.00	222,150.00	282,150.00	220,150.00

NODAWAY COUNTY
 2026 BUDGET
 CONCEALED WEAPON FUND (21)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>68,431.42</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>68,431.42</u>
3. Estimated revenues for 2026	<u>6,500.00</u>
4. Subtotal	<u>74,931.42</u>
5. Deduct appropriations for 2026	<u>4,800.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>70,131.42</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>70,131.42</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>69,588.39</u>
Revenues - 2025	<u>9,000.67</u>
Expenditures - 2025	<u>10,157.64</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>68,431.42</u></u>

NODAWAY COUNTY
 2026 BUDGET
 CONCEALED WEAPON FUND (21)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Concealed Weapon Fee	5,478.25	6,313.50	4,500.00
Total	5,478.25	6,313.50	4,500.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 CONCEALED WEAPON FUND (21)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME	2,989.58	2,687.17	2,000.00
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	8,467.83	9,000.67	6,500.00

NODAWAY COUNTY
 2026 BUDGET
 CONCEALED WEAPON FUND (21)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	2,764.73	10,157.64	12,400.00	4,800.00	4,800.00
Total	2,764.73	10,157.64	12,400.00	4,800.00	4,800.00
GRAND TOTAL EXPENDITURES	2,764.73	10,157.64	12,400.00	4,800.00	4,800.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Office Supplies	305.98	50.88	700.00	1,000.00	1,000.00
Equipment	709.33	9,311.81	9,900.00	2,000.00	2,000.00
Training	1,749.42	794.95	1,800.00	1,800.00	1,800.00
Total	2,764.73	10,157.64	12,400.00	4,800.00	4,800.00

NODAWAY COUNTY
 2026 BUDGET
 TREATMENT COURT FUND (22)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>43,311.81</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>43,311.81</u>
3. Estimated revenues for 2026	<u>8,000.00</u>
4. Subtotal	<u>51,311.81</u>
5. Deduct appropriations for 2026	<u>10,150.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>41,161.81</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>41,161.81</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>42,702.57</u>
Revenues - 2025	<u>7,205.00</u>
Expenditures - 2025	<u>6,595.76</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>43,311.81</u></u>

NODAWAY COUNTY
 2026 BUDGET
 TREATMENT COURT FUND (22)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Division I Fees - Drug	960.76	759.00	1,000.00
Division I Fees - DWI			
Miscellaneous - Drug		3,500.00	3,500.00
Total	960.76	4,259.00	4,500.00
4. CHARGES FOR SERVICES			
DWI - Participation Phase Fee	4,854.55	2,550.00	3,500.00
DWI - Participation Cost Reimbursement	0.00	0.00	0.00
DWI- SATOP OMU Assessment Fee	0.00	0.00	0.00
Total	4,854.55	2,550.00	3,500.00

NODAWAY COUNTY
 2026 BUDGET
 TREATMENT COURT FUND (22)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	5,082.91	6,595.76	10,900.00	10,150.00	10,150.00
Total	5,082.91	6,595.76	10,900.00	10,150.00	10,150.00
GRAND TOTAL EXPENDITURES	5,082.91	6,595.76	10,900.00	10,150.00	10,150.00

DETAIL OF EXPENDITURES

1. Drug Court

Drug Court					
Training- Drug Court	0.00	0.00	500.00	500.00	500.00
Drug Court - Drug Kits & Tests	0.00	0.00	1,000.00	500.00	500.00
Office Supplies	911.53	1,221.33	2,000.00	2,000.00	2,000.00
Equipment		43.73	0.00	100.00	100.00
Participation Treatment	0.00	0.00	1,000.00	500.00	500.00
Miscellaneous		120.00	0.00	200.00	200.00
Total	911.53	1,385.06	4,500.00	3,800.00	3,800.00

NODAWAY COUNTY
 2026 BUDGET
 TREATMENT COURT FUND (22)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
2. DWI Court					
DWI Court					
DWI - Drug Kits & Tests					
DWI - Participation Treatment	2,605.00	2,890.00	4,000.00	3,000.00	3,000.00
DWI- SCRAM					
DWI- Tracker	998.10	223.50	1,100.00	1,000.00	1,000.00
DWI - Miscellaneous	0.00	0.00	300.00	200.00	200.00
DWI - Graduation	568.28	687.17	200.00	750.00	750.00
DWI - Training	0.00	1,410.03	800.00	1,400.00	1,400.00
4th Circuit Leadership Grant - DWI					
Total	4,171.38	5,210.70	6,400.00	6,350.00	6,350.00
3.					
Total	0.00	0.00	0.00	0.00	0.00
4.					
Total	0.00	0.00	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 CIVIL FEE FUND (23)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>132,619.83</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>132,619.83</u>
3. Estimated revenues for 2026	<u>25,000.00</u>
4. Subtotal	<u>157,619.83</u>
5. Deduct appropriations for 2026	<u>32,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>125,619.83</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>125,619.83</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>112,647.04</u>
Revenues - 2025	<u>35,343.96</u>
Expenditures - 2025	<u>15,371.17</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>132,619.83</u></u>

NODAWAY COUNTY
 2026 BUDGET
 CIVIL FEE FUND (23)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Division I Fees	25,097.43	28,383.21	25,000.00
Equitable Sharing Grant/FEDS			
Miscellaneous	0.00	6,175.75	0.00
Sheriff Retirement Fund	0.00	785.00	0.00
Total	25,097.43	35,343.96	25,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 CIVIL FEE FUND (23)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	4,813.50	15,371.17	32,000.00	32,460.00	32,000.00
Total	4,813.50	15,371.17	32,000.00	32,460.00	32,000.00
GRAND TOTAL EXPENDITURES	4,813.50	15,371.17	32,000.00	32,460.00	32,000.00

DETAIL OF EXPENDITURES

1. Civil Fee Fund					
Equipment	4,718.50	11,403.67	16,000.00	16,000.00	16,000.00
Training	95.00	3,182.50	16,000.00	16,000.00	16,000.00
Sheriff Retirement Fund		785.00	0.00	460.00	0.00
Total	4,813.50	15,371.17	32,000.00	32,460.00	32,000.00

NODAWAY COUNTY
 2026 BUDGET
 RECORDER USE FUND (24)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>59,954.98</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>59,954.98</u>
3. Estimated revenues for 2026	<u>9,000.00</u>
4. Subtotal	<u>68,954.98</u>
5. Deduct appropriations for 2026	<u>9,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>59,954.98</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>59,954.98</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>52,641.54</u>
Revenues - 2025	<u>8,366.75</u>
Expenditures - 2025	<u>1,053.31</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>59,954.98</u></u>

NODAWAY COUNTY
 2026 BUDGET
 RECORDER USE FUND (24)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Recorder Fees	6,011.00	5,368.00	6,000.00
Recorder Technology Fees	3,378.75	2,998.75	3,000.00
Total	9,389.75	8,366.75	9,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 RECORDER USE FUND (24)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	1,053.31	9,000.00	9,000.00	9,000.00
Total	0.00	1,053.31	9,000.00	9,000.00	9,000.00
GRAND TOTAL EXPENDITURES	0.00	1,053.31	9,000.00	9,000.00	9,000.00

DETAIL OF EXPENDITURES

1. RECORDER USE FEE

Office Supplies	0.00	813.43	2,000.00	2,000.00	2,000.00
Equipment	0.00	239.88	7,000.00	7,000.00	7,000.00
Training					
Total	0.00	1,053.31	9,000.00	9,000.00	9,000.00

NODAWAY COUNTY
 2026 BUDGET
 TAX MAINTENANCE FUND (25)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>51,038.75</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>51,038.75</u>
3. Estimated revenues for 2026	<u>42,500.00</u>
4. Subtotal	<u>93,538.75</u>
5. Deduct appropriations for 2026	<u>47,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>46,538.75</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>46,538.75</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>45,522.12</u>
Revenues - 2025	<u>41,830.36</u>
Expenditures - 2025	<u>36,313.73</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>51,038.75</u></u>

NODAWAY COUNTY
 2026 BUDGET
 TAX MAINTENANCE FUND (25)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Miscellaneous	0.00	100.00	0.00
Total	0.00	100.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 TAX MAINTENANCE FUND (25)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	25,240.29	36,313.73	47,000.00	47,000.00	47,000.00
Total	25,240.29	36,313.73	47,000.00	47,000.00	47,000.00
GRAND TOTAL EXPENDITURES	25,240.29	36,313.73	47,000.00	47,000.00	47,000.00

DETAIL OF EXPENDITURES

1. TAX MAINTENANCE FUND

Office Supplies	3,422.62	3,649.38	5,000.00	5,000.00	5,000.00
Equipment	4,836.42	9,856.04	15,000.00	15,000.00	15,000.00
Training	1,241.25	1,214.60	1,500.00	1,500.00	1,500.00
Computer Programming					
Professional Services	100.00	100.00	500.00	500.00	500.00
Bank Fees					
Postage	15,000.00	19,328.71	20,000.00	20,000.00	20,000.00
Miscellaneous	640.00	2,165.00	5,000.00	5,000.00	5,000.00
Legal Fees					
Total	25,240.29	36,313.73	47,000.00	47,000.00	47,000.00

NODAWAY COUNTY
 2026 BUDGET
 DEPUTY SUPPLEMENTAL FUND (26)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>7,500.00</u>
4. Subtotal	<u>7,500.00</u>
5. Deduct appropriations for 2026	<u>7,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>460.00</u>
Revenues - 2025	<u>7,680.00</u>
Expenditures - 2025	<u>8,140.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

NODAWAY COUNTY
 2026 BUDGET
 DEPUTY SUPPLEMENTAL FUND (26)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Deputy Sheriff Supplemental Salary	6,870.00	7,680.00	7,500.00
Total	6,870.00	7,680.00	7,500.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 DEPUTY SUPPLEMENTAL FUND (26)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	6,870.00	7,680.00	7,500.00

NODAWAY COUNTY
 2026 BUDGET
 DEPUTY SUPPLEMENTAL FUND (26)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	6,940.00	8,140.00	8,140.00	7,500.00	7,500.00
Total	6,940.00	8,140.00	8,140.00	7,500.00	7,500.00
GRAND TOTAL EXPENDITURES	6,940.00	8,140.00	8,140.00	7,500.00	7,500.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT					
Fund Disbursement	6,940.00	8,140.00	8,140.00	7,500.00	7,500.00
Total	6,940.00	8,140.00	8,140.00	7,500.00	7,500.00

NODAWAY COUNTY
 2026 BUDGET
 ADMINISTRATION HANDLING FUND (27)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>6,450.46</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>6,450.46</u>
3. Estimated revenues for 2026	<u>1,750.00</u>
4. Subtotal	<u>8,200.46</u>
5. Deduct appropriations for 2026	<u>1,950.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>6,250.46</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>6,250.46</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>4,961.72</u>
Revenues - 2025	<u>1,508.74</u>
Expenditures - 2025	<u>20.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>6,450.46</u></u>

NODAWAY COUNTY
 2026 BUDGET
 ADMINISTRATION HANDLING FUND (27)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Fees	1,525.00	1275	1,500.00
Fees to State	55.00	20	50.00
Total	1,580.00	1,295.00	1,550.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 ADMINISTRATION HANDLING FUND (27)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	40.00	20.00	1,950.00	1,950.00	1,950.00
Total	40.00	20.00	1,950.00	1,950.00	1,950.00
GRAND TOTAL EXPENDITURES	40.00	20.00	1,950.00	1,950.00	1,950.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Fund Disbursement	0.00				
Equipment	0.00	0.00	500.00	500.00	500.00
PA Bad Check Prosecution	0.00	0.00	1,000.00	1,000.00	1,000.00
Multi-Agency Expenditures	0.00	0.00	250.00	250.00	250.00
Bad Check to State	40.00	20.00	200.00	200.00	200.00
Dues	0.00				
Total	40.00	20.00	1,950.00	1,950.00	1,950.00

NODAWAY COUNTY
 2026 BUDGET
 TIF FUND (29)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>0.00</u>
5. Deduct appropriations for 2026	<u>0.01</u>
6. Estimated ending cash balance, December 31, 2026	<u>-0.01</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>-0.01</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

NODAWAY COUNTY
 2026 BUDGET
 TIF FUND (29)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 TIF FUND (29)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved

SUMMARY BY FUNCTION

County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	0.00	0.00	0.01	0.01	0.01
Total	0.00	0.00	0.01	0.01	0.01
GRAND TOTAL EXPENDITURES	0.00	0.00	0.01	0.01	0.01

DETAIL OF EXPENDITURES

1. <u>TIF DISBURSEMENT</u>	0.00	0.00	0.01	0.01	0.01
Total	0.00	0.00	0.01	0.01	0.01

NODAWAY COUNTY
 2026 BUDGET
 INMATE SECURITY FUND (31)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>30,742.23</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>30,742.23</u>
3. Estimated revenues for 2026	<u>4,000.00</u>
4. Subtotal	<u>34,742.23</u>
5. Deduct appropriations for 2026	<u>9,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>25,242.23</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>25,242.23</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>27,440.41</u>
Revenues - 2025	<u>4,441.82</u>
Expenditures - 2025	<u>1,140.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>30,742.23</u></u>

NODAWAY COUNTY
 2026 BUDGET
 INMATE SECURITY FUND (31)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Inmate Prison Detainee	1,308.00	1,496.00	1,500.00
MODEX	2,602.00	2,945.82	2,500.00
Total	3,910.00	4,441.82	4,000.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 INMATE SECURITY FUND (31)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
5. INTEREST INCOME			
6. OTHER REVENUES			
Total	0.00	0.00	0.00
7. TRANSFERS IN			
Total	0.00	0.00	0.00
8. GRAND TOTAL REVENUES	3,910.00	4,441.82	4,000.00

NODAWAY COUNTY
 2026 BUDGET
 INMATE SECURITY FUND (31)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	1,020.00	1,140.00	9,100.00	9,500.00	9,500.00
Total	1,020.00	1,140.00	9,100.00	9,500.00	9,500.00
GRAND TOTAL EXPENDITURES	1,020.00	1,140.00	9,100.00	9,500.00	9,500.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Equipment	0.00	0.00	2,200.00	2,200.00	2,200.00
Courthouse&Jail Maintenance	0.00	0.00	2,200.00	2,200.00	2,200.00
Maintenance Contract Live Scan	0.00	0.00	3,500.00	3,500.00	3,500.00
MULES	1,020.00	1,140.00	1,200.00	1,600.00	1,600.00
Total	1,020.00	1,140.00	9,100.00	9,500.00	9,500.00

NODAWAY COUNTY
 2026 BUDGET
 COMMISARY COMMISSIONS FUND (32)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>59,665.66</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>59,665.66</u>
3. Estimated revenues for 2026	<u>5,000.00</u>
4. Subtotal	<u>64,665.66</u>
5. Deduct appropriations for 2026	<u>2,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>62,165.66</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>62,165.66</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>57,374.12</u>
Revenues - 2025	<u>4,726.81</u>
Expenditures - 2025	<u>2,435.27</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>59,665.66</u></u>

NODAWAY COUNTY
 2026 BUDGET
 COMMISARY COMMISSIONS FUND (32)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	6,589.25	2,435.27	30,500.00	16,000.00	2,500.00
Total	6,589.25	2,435.27	30,500.00	16,000.00	2,500.00
GRAND TOTAL EXPENDITURES	6,589.25	2,435.27	30,500.00	16,000.00	2,500.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Equipment	6,164.42	2,860.10	15,000.00	15,000.00	1,500.00
Courthouse & Jail Maint/Supplies	0.00	0.00	15,000.00	500.00	500.00
Sales Tax	424.83	-424.83	500.00	500.00	500.00
Total	6,589.25	2,435.27	30,500.00	16,000.00	2,500.00

NODAWAY COUNTY
 2026 BUDGET
 ADMINISTRATION BLDG FUND (40)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>2,942,201.64</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>2,942,201.64</u>
3. Estimated revenues for 2026	<u>781,000.00</u>
4. Subtotal	<u>3,723,201.64</u>
5. Deduct appropriations for 2026	<u>579,600.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>3,143,601.64</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>3,143,601.64</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>2,626,490.26</u>
Revenues - 2025	<u>780,928.24</u>
Expenditures - 2025	<u>465,216.86</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>2,942,201.64</u></u>

NODAWAY COUNTY
 2026 BUDGET
 ADMINISTRATION BLDG FUND (40)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			670,000.00
2025 Property taxes		669,929.81	
2024 Property taxes	698,044.14		
Replacement tax on subclass 3 property			
Total	698,044.14	669,929.81	670,000.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 ADMINISTRATION BLDG FUND (40)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	466,388.71	465,216.86	578,600.00	579,600.00	579,600.00
Total	466,388.71	465,216.86	578,600.00	579,600.00	579,600.00
GRAND TOTAL EXPENDITURES	466,388.71	465,216.86	578,600.00	579,600.00	579,600.00

DETAIL OF EXPENDITURES

1. ADMINISTRATION BUILDING

Utilities-Electric	30,211.12	31,661.89	31,000.00	31,000.00	31,000.00
Utilities- Telephone	3,319.35	3,535.88	4,000.00	4,000.00	4,000.00
Utilities - Trash	422.50	390.00	400.00	400.00	400.00
Utilities - Water	1,884.97	1,982.51	2,200.00	2,200.00	2,200.00
Custodial Supplies	7,765.49	6,653.63	11,000.00	9,000.00	9,000.00
Maintenance	31,823.46	30,717.07	38,000.00	35,000.00	35,000.00
Equipment	0.00	0.00	1,000.00	1,000.00	1,000.00
Total	75,426.89	74,940.98	87,600.00	82,600.00	82,600.00

NODAWAY COUNTY
 2026 BUDGET
 ROAD & BRIDGE SPECIAL FUND (41)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>239,004.90</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>239,004.90</u>
3. Estimated revenues for 2026	<u>1,888,800.00</u>
4. Subtotal	<u>2,127,804.90</u>
5. Deduct appropriations for 2026	<u>1,826,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>301,804.90</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>301,804.90</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>233,425.15</u>
Revenues - 2025	<u>1,888,834.82</u>
Expenditures - 2025	<u>1,883,255.07</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>239,004.90</u></u>

NODAWAY COUNTY
 2026 BUDGET
 ROAD & BRIDGE SPECIAL FUND (41)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Special Tax (Capital Improvement Rock)	1,567,350.70	1,562,033.49	1,562,000.00
R&B Use Tax		326,801.33	326,800.00
Total	1,567,350.70	1,888,834.82	1,888,800.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 ROAD & BRIDGE SPECIAL FUND (41)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	1,928,744.06	1,883,255.07	1,726,000.00	1,826,000.00	1,826,000.00
Total	1,928,744.06	1,883,255.07	1,726,000.00	1,826,000.00	1,826,000.00
GRAND TOTAL EXPENDITURES	1,928,744.06	1,883,255.07	1,726,000.00	1,826,000.00	1,826,000.00

DETAIL OF EXPENDITURES

1. TOWNSHIP ROCK					
Township Rock	1,863,490.54	1,818,998.35	1,600,000.00	1,700,000.00	1,700,000.00
Reconstruction	65,253.52	64,256.72	126,000.00	126,000.00	126,000.00
Total	1,928,744.06	1,883,255.07	1,726,000.00	1,826,000.00	1,826,000.00

NODAWAY COUNTY
 2026 BUDGET
 ARPA FUNDS (34)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>278,652.41</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>278,652.41</u>
3. Estimated revenues for 2026	<u>0.00</u>
4. Subtotal	<u>278,652.41</u>
5. Deduct appropriations for 2026	<u>278,652.41</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>1,498,570.26</u>
Revenues - 2025	<u>-122,677.94</u>
Expenditures - 2025	<u>1,097,239.91</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>278,652.41</u></u>

NODAWAY COUNTY
 2026 BUDGET
 ARPA FUNDS (34)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Total	0.00	0.00	0.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 ARPA FUNDS (34)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	213,052.58	1,097,239.91	1,371,990.00	278,652.41	278,652.41
Total	213,052.58	1,097,239.91	1,371,990.00	278,652.41	278,652.41
GRAND TOTAL EXPENDITURES	213,052.58	1,097,239.91	1,371,990.00	278,652.41	278,652.41

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT					
Fund Disbursement	213,052.58	1,097,239.91	1,371,990.00	278,652.41	278,652.41
Total	213,052.58	1,097,239.91	1,371,990.00	278,652.41	278,652.41

NODAWAY COUNTY
 2026 BUDGET
 JUVENILE JUSTICE FUND (35)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>22,000.00</u>
4. Subtotal	<u>22,000.00</u>
5. Deduct appropriations for 2026	<u>22,000.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>22,396.07</u>
Expenditures - 2025	<u>22,396.07</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

NODAWAY COUNTY
 2026 BUDGET
 JUVENILE JUSTICE FUND (35)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	19,234.06	22,396.07	25,000.00	22,000.00	22,000.00
Total	19,234.06	22,396.07	25,000.00	22,000.00	22,000.00
GRAND TOTAL EXPENDITURES	19,234.06	22,396.07	25,000.00	22,000.00	22,000.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Fund Disbursement-Juvenile Office	19,234.06	22,396.07	25,000.00	22,000.00	22,000.00
Total	19,234.06	22,396.07	25,000.00	22,000.00	22,000.00

NODAWAY COUNTY
 2026 BUDGET
 OPIOID SETTLEMENT FUND (36)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>64,933.61</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>64,933.61</u>
3. Estimated revenues for 2026	<u>13,056.00</u>
4. Subtotal	<u>77,989.61</u>
5. Deduct appropriations for 2026	<u>77,990.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>-0.39</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>-0.39</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>59,145.69</u>
Revenues - 2025	<u>24,287.92</u>
Expenditures - 2025	<u>18,500.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>64,933.61</u></u>

NODAWAY COUNTY
 2026 BUDGET
 OPIOID SETTLEMENT FUND (36)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Opioid Settlement	47,302.86	24,287.92	13,056.00
Total	47,302.86	24,287.92	13,056.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 OPIOID SETTLEMENT FUND (36)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other	10,000.00	18,500.00	59,150.00	77,990.00	77,990.00
Total	10,000.00	18,500.00	59,150.00	77,990.00	77,990.00
GRAND TOTAL EXPENDITURES	10,000.00	18,500.00	59,150.00	77,990.00	77,990.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Drug Treatment Court	10,000.00	3,500.00	29,575.00	38,995.00	38,995.00
Mental Health		15,000.00	29,575.00	38,995.00	38,995.00
Total	10,000.00	18,500.00	59,150.00	77,990.00	77,990.00

NODAWAY COUNTY
 2026 BUDGET
 SHERIFF RETIREMENT FUND (37)
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2026 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2025	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2025	<u>0.00</u>
3. Estimated revenues for 2026	<u>6,500.00</u>
4. Subtotal	<u>6,500.00</u>
5. Deduct appropriations for 2026	<u>6,500.00</u>
6. Estimated ending cash balance, December 31, 2026	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2026, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2024	<u>0.00</u>
Revenues - 2025	<u>0.00</u>
Expenditures - 2025	<u>0.00</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2025	<u><u>0.00</u></u>

NODAWAY COUNTY
 2026 BUDGET
 SHERIFF RETIREMENT FUND (37)
 ESTIMATED REVENUES BY CLASSIFICATION

	2024 Actual	2025 Actual	2026 Estimated
1. PROPERTY TAX REVENUES			
2026 Property taxes			
2025 Property taxes			
2024 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
Sheriff Retirement Payment			6,500.00
Total	0.00	0.00	6,500.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

NODAWAY COUNTY
 2026 BUDGET
 SHERIFF RETIREMENT FUND (37)
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2024 Actual	2025 Actual	2025 Approved	2026 Requested	2026 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	0.00	0.00	0.00	6,500.00	6,500.00
GRAND TOTAL EXPENDITURES	0.00	0.00	0.00	6,500.00	6,500.00

DETAIL OF EXPENDITURES

1. FUND DISBURSEMENT

Sheriff Retirement				6,500.00	6,500.00
Total	0.00	0.00	0.00	6,500.00	6,500.00