State of Kansas
City

2026

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned, officers of
City of Denton
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	116,876	18,262	21.568
Debt Service	10-113				
Library	12-1220				
Special Highway		7	9,655		
Sewer		7	92,237		
Non-Budgeted Funds		8			
Totals		xxxxxx	218,768	18,262	21.568
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			846,711
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	21.697
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: August 8, 2025

County Clerk

Governing Body

City of Denton

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,262	4,066	273	1,185	22	0
Debt Service						
Library						
TOTAL	18,262	4,066	273	1,185	22	0

County Treas Motor Vehicle Estimate 4,066

County Treas Recreational Vehicle Estimate 273

County Treas 16/20M Vehicle Estimate 1,185

County Treas Commercial Vehicle Tax Estimate 22

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.22265

Recreational Vehicle Factor 0.01495

16/20 Vehicle Factor 0.06489

Commercial Vehicle Factor 0.00120

Watercraft Factor 0.00000

City of Denton

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Sewer	General				14-568
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Denton

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Denton

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	0	0	0

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

City of Denton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	140,851	95,581	70,979
Receipts:			
Ad Valorem Tax	23,914	18,262	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,829	4,066
Recreational Vehicle Tax		281	273
16/20M Vehicle Tax		1,087	1,185
Commercial Vehicle Tax		46	22
Watercraft Tax		56	0
Gross Earning (Intangible) Tax		707	959
Compensating Use Tax	4,908	5,000	5,000
Local Sales Tax	8,102	8,200	8,200
Franchise Tax	6,643	6,700	6,700
Licenses			
Rent	350	730	730
Insurance Refund			
Dusty Face ATV donation			
Interest on Idle Funds	632	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**44,549**	**46,398**	**27,635**
Resources Available:	**185,400**	**141,979**	**98,614**
Expenditures:			
Salaries & Wages	4,918	8,000	8,000
Employee Benefits	786	1,200	1,200
Utilities	7,685	8,000	8,500
Insurance	11,838	13,500	14,500
Fuel		1,500	1,500
Lawn Care/Mowing	3,788	4,000	4,000
Professional Services	485	500	500
Education	125		
Equipment		1,000	3,000
Repairs & Supplies		5,000	5,000
Office Supplies		300	300
Trash Service	1,137	1,500	1,500
Building Maintenance	190	500	500
DP Co Community Foundation			
Budget & Publications	325	1,000	1,000
Capital Outlay			42,376
Street Repairs	52,869	20,000	20,000
Transfer to Sewer			
Playground Project	5,618	5,000	5,000
Miscellaneous	55		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**89,819**	**71,000**	**116,876**
Unencumbered Cash Balance Dec 31	95,581	70,979	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	109,500	124,527	116,876
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,876
		Tax Required	18,262
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**18,262**

CPA Summary

City of Denton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,489	6,995	5,825
Receipts:			
State of Kansas Gas Tax	3,506	3,830	3,830
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,506**	**3,830**	**3,830**
Resources Available:	**6,995**	**10,825**	**9,655**
Expenditures:			
Street Repair and Maint		5,000	9,655
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**5,000**	**9,655**
Unencumbered Cash Balance Dec 31	6,995	5,825	0
2024/2025/2026 Budget Authority Amount:	0	11,129	9,655

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	59,903	71,737	66,537
Receipts:			
Charges to Customers	22,743	24,000	25,500
Transfer from General			
Deposits			
Interest on Idle Funds		200	200
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,743**	**24,200**	**25,700**
Resources Available:	**82,646**	**95,937**	**92,237**
Expenditures:			
Salaries & Wages	588	3,000	3,000
KDHE		200	200
Utilities	2,661	3,000	3,000
Supplies	1,496	2,000	2,000
Repairs & Maintenance	5,997	20,000	20,000
Rural Wter # 3		1,000	1,000
Software	167	200	200
Capital Outlay			62,837
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,909**	**29,400**	**92,237**
Unencumbered Cash Balance Dec 31	71,737	66,537	0
2024/2025/2026 Budget Authority Amount:	25,000	85,103	92,237

CPA Summary

City of Denton

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Playground Project		**ARPA**		**0**		**0**		**0**		
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	2,799	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 2,799
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	23,015									
Total Receipts	23,015	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	23,015
Resources Available:	23,015	Resources Available:	2,799	Resources Available:	0	Resources Available:	0	Resources Available:	0	25,814
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Upgrade	23,015	Project	2,799							
Total Expenditures	23,015	Total Expenditures	2,799	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	25,814
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Denton
will meet on August 4, 2025 at 6:30 PM at Denton Community Building, 507 Main Street, Denton for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Denton Community Building and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	89,819	23.967	71,000	23.132	116,876	18,262	21.697
Special Highway			5,000		9,655		
Sewer	10,909		29,400		92,237		
Non-Budgeted Funds	25,814						
Totals	126,542	23.967	105,400	23.132	218,768	18,262	21.697
						*Revenue Neutral Rate***	*21.697*
Less: Transfers	0		0		0		
Net Expenditure	126,542		105,400		218,768		
Total Tax Levied	18,262		18,262		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	791,966		789,470		841,697		

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Mary Ann Massey
City Official Title: Clerk

City of Denton

2026 Neighborhood Revitalization Rebate

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

2025 July 1 Valuation:	841,697
Valuation Factor:	841.697
Neighborhood Revitalization Subj to Rebate:	16,225
Neighborhood Revitalization factor:	16.225

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

filed Davis seconded the motion to go into executive session to discuss an individual employee's performance pursuant to non-elected personnel exception under KOMA, and the open meeting will resume in the board room at 8:09 PM and invited Lynn Laipple and Aimee Addington. The motion was unanimously approved.

Laipple and Addington left the executive session at 8:02 PM.

Herbster moved and Shackelford seconded the motion to extend the executive session to discuss an individual employee's performance pursuant to non-elected personnel exception under KOMA, and the open meeting will resume in the board room at 8:25 PM. The motion was unanimously approved.

The above executive sessions were needed to protect the privacy rights of identifiable individuals. Present were Jennifer Gatz, Joel Euler, Lynn Laipple, and Aimee Addington unless otherwise noted.

Sue Bartley asked why the district is allowing a group using the Riverside name to sell chances for a gun motion was unanimously approved.

Davis moved and Erin Shackelford seconded the motion to approve Supplemental Positions as presented for the 2025-26 school year. The motion was unanimously approved.

Davis moved and Shackelford seconded the motion to approve hiring a Freshman Volleyball Coach for the 2025-26 school year. The motion was unanimously approved.

Sue Bartley thanked the custodial staff for all their help with the Elwood Alumni Banquet.

Mrs. Gatz shared that our health insurance quotes came in lower than the last year based on the current census and move it forward for negotiations. After discussion, Erin Shackelford moved and Jennifer Davis seconded the motion to accept the preliminary insurance quote. The motion was unanimously approved.

Mrs. Gatz shared that the negotiations meetings will be July 1st at 3:30 PM and July 8th if needed.

Davis moved and Herbster seconded the motion to adjourn. The motion was unanimously approved. The meeting was adjourned at 8:36 PM.

onded by Geiger to approve 1.5 units for Parents As Teachers in the amount of $11500. Motion Carried.

Kansas Association of School Boards Policy Updates were discussed with the Board of Education. Final approval will be in July 2025.

APROVAL OF BUILDING, PROPERTY, AND CASUALTY INSURANCE

It was moved by Winder and seconded by Franken to approve the 2025-2026 property, automobile, liability, board liability, crime, cyber liability, pollution, and crises insurance from Kansas Insurance Cooperative for Schools in the amount of $91,161.00. Motion Carried.

APPROVAL OF WORKER COMPENSATON INSURANCE

It was moved by Bowe and seconded by Grable to approve First Dakota Indemnity for the 2024-2025 worker compensation insurance in the amount of $23,593.00. Motion Carried.

APPROVAL OF EMERGENCY CADIAC RESPONSE PLAN

It was moved by Geiger and seconded by Grable to into executive session to discuss an individuals employee's performance pursuant to non-elected personnel exception under KOMA, and the open meeting will resume in the board room at 8:15 pm.

Remaining: Board and Superintendent

APPROVAL OF CLASSIFIED SALARY SCHEDULE

It was moved by Winder and seconded by Grable to approve the 2025-2026 classified salary schedule and wages as presented. Motion Carried.

APPROVAL OF TEACHING CONTRACT

It was moved by Luedke and seconded by Winder to approve a 2025-2026 teaching contract for Amanda Shalz Rullman. Motion Carried.

SUMMER WORKERS

It was moved by Geiger and seconded by Luedke to approve summer workers as presented. Motion Carried.

The meeting was adjourned at 8:20PM

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

NOTICE OF BUDGET HEARING

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City of Denton
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Sewer	10,909		29,400		92,237		
Non-Budgeted Funds	25,814						
Totals	126,542	23.967	105,400	23.132	218,768	18,262	21.697
						*Revenue Neutral Rate***	21.697
Less: Transfers	0		0		0		
Net Expenditure	126,542		105,400		218,768		
Total Tax Levied	18,262		18,262		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	791,966		789,470		841,697		

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Mary Ann Massey
City Official Title: Clerk

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF City of Denton, HEREBY NOTIFIES THE Doniphan County

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0. The date of our hearing is ='inputHearing'!B32 at 0 and will be held at 0 , Kansas.
* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 6/16, 2025.

(Seal)

Mary Ann Massey, Clerk
Clerk or Officer of Governing Body