2025

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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	124,527	18,262	23.132
Debt Service	10-113				
Library	12-1220				
Special Highway		7	11,129		
Sewer		7	85,103		
Totals		xxxxxx	220,759	18,262	23.132
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			789,470
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	23.117
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 7, 2024

County Clerk

Governing Body

City of Denton

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,262	4,829	281	1,087	46	56
Debt Service						
Library						
TOTAL	18,262	4,829	281	1,087	46	56

County Treas Motor Vehicle Estimate 4,829

County Treas Recreational Vehicle Estimate 281

County Treas 16/20M Vehicle Estimate 1,087

County Treas Commercial Vehicle Tax Estimate 46

County Treas Watercraft Tax Estimate 56

Motor Vehicle Factor 0.26443

Recreational Vehicle Factor 0.01539

16/20 Vehicle Factor 0.05952

Commercial Vehicle Factor 0.00252

Watercraft Factor 0.00307

City of Denton

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
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 2024 and/or 2025 from a non-budgeted fund.

City of Denton

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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

2025

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 2024	Payments Due 2024	Payments Due 2025
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

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	120,823	140,851	85,104
Receipts:			
Ad Valorem Tax	26,215	18,262	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,692	4,829
Recreational Vehicle Tax		318	281
16/20M Vehicle Tax		1,155	1,087
Commercial Vehicle Tax		14	46
Watercraft Tax		40	56
Gross Earning (Intangible) Tax		447	707
Compensating Use Tax	4,900		5,000
Local Sales Tax	8,025	13,500	8,000
Franchise Tax	195	200	200
Licenses			
Rent	730	600	730
Insurance Refund	1,045		
Dusty Face ATV donation	3,016		
Interest on Idle Funds	428	225	225
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**44,554**	**38,453**	**21,161**
Resources Available:	**165,377**	**179,304**	**106,265**
Expenditures:			
Salaries & Wages	4,416	7,500	7,500
Employee Benefits	753	1,000	1,000
Utilities	439	600	600
Insurance	10,227	12,000	13,000
Fuel	1,308	1,500	1,500
Professional Services	73	250	250
Equipment	2,031	3,000	3,000
Repairs & Supplies	2,332	5,000	5,000
Office Supplies	63	150	150
Trash Service	932	1,200	1,500
DP Co Community Foundation	1,000	1,000	1,000
Budget & Publications	952	1,000	1,000
Capital Outlay		60,000	89,027
Transfer to Sewer			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**24,526**	**94,200**	**124,527**
Unencumbered Cash Balance Dec 31	140,851	85,104	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	112,500	109,500	124,527
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	124,527
		Tax Required	18,262
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	18,262

CPA Summary

City of Denton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	3,489	7,309
Receipts:			
State of Kansas Gas Tax	3,489	3,820	3,820
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,489	3,820	3,820
Resources Available:	3,489	7,309	11,129
Expenditures:			
Street Repair and Maint			11,129
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	11,129
Unencumbered Cash Balance Dec 31	3,489	7,309	0
2023/2024/2025 Budget Authority Amount:	0	0	11,129

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	53,929	59,903	60,903
Receipts:			
Charges to Customers	22,370	24,000	24,000
Transfer from General			
Deposits			
Interest on Idle Funds	169	200	200
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	22,539	24,200	24,200
Resources Available:	76,468	84,103	85,103
Expenditures:			
Salaries & Wages	2,094	3,000	3,000
KDHE	185	200	200
Utilities	1,878	2,000	2,000
Supplies	1,536	2,000	2,000
Repairs & Maintenance	10,706	15,000	12,000
Rural Waer # 3	166	1,000	1,000
Deposit refunds			
Capital Outlay			64,903
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	16,565	23,200	85,103
Unencumbered Cash Balance Dec 31	59,903	60,903	0
2023/2024/2025 Budget Authority Amount:	25,000	25,000	85,103

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Denton
will meet on August 5, 2024 at 6:30 PM at Denton Community Building, 505 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	24,526	25.588	94,200	23.967	124,527	18,262	23.117
Special Highway					11,129		
Sewer	16,565		23,200		85,103		
Totals	41,091	25.588	117,400	23.967	220,759	18,262	23.117
						*Revenue Neutral Rate***	*23.117*
Less: Transfers	0		0		0		
Net Expenditure	41,091		117,400		220,759		
Total Tax Levied	21,000		18,262		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	792,599		791,966		789,995		

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

Mary Ann Massey
City Official Title: Clerk



Craig Grable
Associate Vice President/Investments
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trol of what is being spent. Commissioner Hall said that the law does not allow the Board of Commissioners to have control over how elected officials spend the funds until they go over budget. Once they go over budget, they must submit all expenses to the board for approval.

County Clerk Peggy Franken reported that the county collected $65,891.90 in Sales Tax Collections and $107,786.95 in Emergency Medical Services Sales Tax Collections for the month of April.

have tightened lids, that products are labeled as best as possible, and if the container is leaking that it is put into a clean plastic bag with an absorbent material, such as kitty litter, to soak up leaks. Business waste will NOT be accepted.

Must show proof of being a Doniphan County resident. For more information, call NEK Environmental Services at 785-985-2778.

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

NOTICE OF BUDGET HEARING

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	24,526	23.588	94,200	23.967	124,527	18,262	23.117
Special Highway					11,129		
Sewer	16,565		23,200		85,103		
Totals	41,091	25.588	117,400	23.967	220,759	18,262	23.117
Less: Transfers	0		0		0		
Net Expenditure	41,091		117,400		220,759		
Total Tax Levied	21,000		18,262		XXXXXXXXXXXXXXXXX		
Assessed Valuation	792,599		791,966		789,995		
					*Revenue Neutral Rate***		23.777

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

Mary Ann Massey
City Official Title: Clerk

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

Notice of Revenue Neutral Rate Intent

2025

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.

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on August 5, 2024.

(Seal)

Mary Ann Massey City Clerk

Clerk or Officer of Governing Body