State of Kansas
City

2024

CERTIFICATE

To the Clerk of Doniphan, State of Kansas
We, the undersigned, officers 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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 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	109,500	18,262	23.967
Debt Service	10-113				
Library	12-1220				
Special Highway					
Sewer		7	25,000		
		7			
Totals		xxxxxx	134,500	18,262	23.967
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					761,966
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 26.781

Assisted by:
James T. Scherer, CPA

Address:
109 S 6th
Hiawatha, KS 66434
Email:
jim@jtscpa.com

Shelvin L. Shaw
Susan Winchester
Christen Sharp

Date Attested: August 22, 2023
Peggy Brannen
County Clerk

Governing Body

Denton

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,000	3,692	318	1,155	14	40
Debt Service						
Library						
TOTAL	21,000	3,692	318	1,155	14	40

County Treas Motor Vehicle Estimate 3,692

County Treas Recreational Vehicle Estimate 318

County Treas 16/20M Vehicle Estimate 1,155

County Treas Commercial Vehicle Tax Estimate 14

County Treas Watercraft Tax Estimate 40

Motor Vehicle Factor 0.17581

Recreational Vehicle Factor 0.01514

16/20 Vehicle Factor 0.05500

Commercial Vehicle Factor 0.00067

Watercraft Factor 0.00190

Denton

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Sewer	General	1,395			14-568
	Totals	1,395	0	0	
	Adjustments*				
	Adjusted Totals	1,395	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Denton

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	112,101	120,823	71,597
Receipts:			
Ad Valorem Tax	20,829	21,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	4,863	4,900	3,692
Recreational Vehicle Tax	172	287	318
16/20M Vehicle Tax	1,111	1,288	1,155
Commercial Vehicle Tax	0	0	14
Watercraft Tax	52	50	40
Gross Earning (Intangible) Tax	349	349	447
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax			
Licenses			
Transfer From Sewer	1,395		
State of Kansas	15,814	13,500	13,500
Rent	600	600	600
Grants	5,000		
ARPA	10,759		
In Lieu of Tax (IRB)			
Interest on Idle Funds	398	200	225
Neighborhood Revitalization Rebate			0
Miscellaneous	2,084	100	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**63,426**	**42,274**	**19,991**
Resources Available:	**175,527**	**163,097**	**91,588**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Insurance	9,273	9,500	9,500
Capital Outlay	35,813	40,000	40,000
General Government	9,618	42,000	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**54,704**	**91,500**	**109,500**
Unencumbered Cash Balance Dec 31	120,823	71,597	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	80,000	112,500	109,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,500
		Tax Required	17,912
	Delinquent Comp Rate:	2.0%	350
		Amount of 2023 Ad Valorem Tax	18,262

CPA Summary

Denton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	49,572	53,929	47,629
Receipts:			
Charges to Customers	18,253	18,500	20,000
Interest on Idle Funds	152	200	200
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,405**	**18,700**	**20,200**
Resources Available:	**67,977**	**72,629**	**67,829**
Expenditures:			
Operating	8,653	10,000	10,000
Capital Outlay	4,000	15,000	15,000
Transfer To General Fund	1,395		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,048**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	53,929	47,629	42,829
2022/2023/2024 Budget Authority Amount:	25,000	25,000	25,000

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
Denton
will meet on August 14, 2023 at 7:00 pm at Denton Community Building 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 Bank of Denton and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	54,704	25.540	91,500	25.588	109,500	18,262	24.115
Debt Service							
Library							
Special Highway							
Sewer	14,048		25,000		25,000		
Totals	68,752	25.540	116,500	25.588	134,500	18,262	24.115
						*Revenue Neutral Rate***	*26.781*
Less: Transfers	1,395		0		0		
Net Expenditure	67,357		116,500		134,500		
Total Tax Levied	21,000		21,000		xxxxxxxxxxxxxxxxx		
Assessed Valuation	794,080		792,599		757,286		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Mary Ann Massey
City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Denton Kansas **, HEREBY NOTIFIES THE** Doniphan **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

☒ 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, 2023.

WITNESS my hand and official seal on July 10, 2023.

(Seal)

Mary Ann Massey

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

praying for an order condemning the following described real estate:

THE FOLLOWING REAL PROPERTY LOCATED IN THE COUNTY OF DONIPHAN, STATE OF KANSAS:

A PORTION OF THE EAST HALF OF THE SOUTHEAST QUARTER OF SECTION 34, TOWNSHIP 3 SOUTH, RANGE 19 EAST OF THE SIXTH PRINCIPAL MERIDIAN, DONIPHAN COUNTY, KANSAS, DESCRIBED BY STEPHEN I MARINO II, PS 1380, ON APRIL 12, 2023, MORE PARTICULARLY DESCRIBED AS FOLLOWS;

COMMENCING; AT THE SOUTHEAST CORNER OF SAID SOUTHEAST QUARTER; THENCE COINCIDENT WITH EAST BOUNDARY OF SAID SOUTHEAST QUARTER, NORTH 02 DEGREES 06 MINUTES 37 SECONDS WEST, A DISTANCE OF 680.49 FEET; **TO THE POINT OF BEGINNING**

THENCE, DEPARTING SAID EAST BOUNDARY, NORTH 80 DEGREES 49 MINUTES 19 SECONDS WEST, A DISTANCE OF 1360.80 FEET TO WEST BOUNDARY OF THE EAST HALF OF SAID SOUTHEAST QUARTER;

THENCE, COINCIDENT WITH SAID WEST BOUNDARY, NORTH 01 DEGREES 46 MINUTES 23 SECONDS WEST, A DISTANCE OF 152.78 FEET;

THENCE, DEPARTING SAID WEST BOUNDARY, SOUTH 80 DEGREES 49 MINUTES 19 SECONDS EAST, A DISTANCE OF 1359.89 FEET TO EAST BOUNDARY OF SAID SOUTHEAST QUARTER;

THENCE, COINCIDENT WITH SAID EAST BOUNDARY, SOUTH 02 DEGREES 06 MINUTES 37 SECONDS EAST, A DISTANCE OF 152.96 FEET **TO THE POINT OF BEGINNING.**

SAID PARCEL CONTAINING 204,052 SQUARE FEET OR 4.684 ACRES, MORE OR LESS.

BASIS OF BEARINGS: ALL BEARINGS HEREON ARE BASED ON THE KANSAS STATE PLANE COORDINATE SYSTEM, NAD 83 (2011), NORTH ZONE. ALL DISTANCES SHOWN HEREON ARE SURFACE DISTANCES.

You are hereby required to plead to the Petition **on or before 41 days from the first publication,** in the Court at Doniphan County, Kansas. If you fail to plead, judgment will be entered upon the petition.

Dated: July 14, 2023

POLSINELLI PC

By: */s/ Seth C. Wright*

SETH C. WRIGHT (#20981)
AMBER J. SIMON (#27280)
900 W. 48th Place, Suite 900
Kansas City, MO 64112
(816) 572-4464
(800) 886-4064 (Fax)
scwright@polsinelli.com
asimon@polsinelli.com
ATTORNEYS FOR PLAINTIFF

Non-Budgeted Funds-A	146,863						
Totals	2,686,728	46.121	3,352,170	51.460	3,605,104	254,616	49.141
						*Revenue Neutral Rate***	*47.445*
Less: Transfers	158,463		181,450		402,267		
Net Expenditure	2,528,265		3,170,720		3,202,837		
Total Tax Levied	207,891		245,822		xxxxxxxxxxxxxxxxx		
Assessed Valuation	4,507,558		4,777,017		5,181,307		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	2,602,793	2,502,878	2,407,091
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	152,436	122,000	94,000
Total	2,755,229	2,624,878	2,501,091

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

Jim Richardson
Official Title: City Clerk

(First published in The Kansas Chief July 20, 2023)

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Denton
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Mary Ann Massey
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