State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jackson County, State of Kansas
We, the undersigned, officers of
City of Denison
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	109,415	9,826	15.171
Debt Service	10-113				
Library	12-1220				
Special Highway		7	33,432		
Water		7	51,622		
Wastewater		8	40,061		
Gas		8	327,596		
Non-Budgeted Funds		9			
Totals		xxxxxx	562,126	9,826	
Budget Hearing Notice		10			
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
647,670
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.186
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: August 12th 2025

Linda Jackson
County Clerk

Governing Body

Kristie Robertson 11-14-25

State of Kansas
City

City of Denison

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	9,826	1,903	20	3	48	14
Debt Service						
Library						
TOTAL	9,826	1,903	20	3	48	14

County Treas Motor Vehicle Estimate 1,903

County Treas Recreational Vehicle Estimate 20

County Treas 16/20M Vehicle Estimate 3

County Treas Commercial Vehicle Tax Estimate 48

County Treas Watercraft Tax Estimate 14

Motor Vehicle Factor .0.19367

Recreational Vehicle Factor 0.00204

16/20 Vehicle Factor 0.00031

Commercial Vehicle Factor 0.00488

Watercraft Factor 0.00142

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jackson County, State of Kansas
We, the undersigned, officers of
City of Denison
certify that: (1) the hearing mentioned in the attached publication was held;
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(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	109,415	9,826	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	33,432		
Water		7	51,622		
Wastewater		8	40,061		
Gas		8	327,596		
Non-Budgeted Funds		9			
Totals		xxxxxx	562,126	9,826	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.186
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: _____ 2025

County Clerk

Governing Body

City of Denison

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
Gas	General				12-825d
Gas	Special Highway	-	10,000	10,000	12-825d
Gas	Wastewater	-	20,000	20,000	12-825d
	Totals	0	30,000	30,000	
	Adjustments*				
	Adjusted Totals	0	30,000	30,000	

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

State of Kansas
City

City of Denison

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:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Natural Gas Loan	3/2021	3/1/2031	variable	150,000	48,320	Monthly	Monthly	986	29,015	200	9,737
Total Revenue Bonds					48,320			986	29,015	200	9,737
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					48,320			986	29,015	200	9,737

State of Kansas
City

City of Denison

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:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Natural Gas Loan	3/2021	3/1/2031	variable	150,000	48,320	Monthly	Monthly	986	29,015	200	9,737
Total Revenue Bonds					48,320			986	29,015	200	9,737
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					48,320			986	29,015	200	9,737

State of Kansas
City

City of Denison

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 Denison 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	31,832	35,510	21,501
Receipts:			
Ad Valorem Tax	8,977	9,826	xxxxxxxxxxxx
Delinquent Tax	877		
Motor Vehicle Tax	2,039	2,141	1,903
Recreational Vehicle Tax	21	7	20
16/20M Vehicle Tax	48	45	3
Commercial Vehicle Tax	50	97	48
Watercraft Tax	23	15	14
Gross Earning (Intangible) Tax			0
			0
			0
Compensating Use Tax	3,778	2,600	2,600
Local Sales Tax	3,618	4,000	4,000
Franchise Tax	5,849	5,800	5,800
Licenses	35	100	100
Dog & Kennel Permits	1,103	1,000	1,000
Pop	3,378	5,000	5,000
Court	818	3,000	3,000
Building Rent & Permits	155	100	100
Utility Taxes	2,585	2,700	2,700
Trash & Deposits	34,580	35,000	35,000
KPERS	2,504	2,500	2,500
Withholdings-Federal	3,980	4,000	4,000
FICA	3,313	3,300	3,300
State Withholding	1,722	1,800	1,800
Returned Check Fees		200	200
Late Fees	2,789	2,500	2,500
Insurance Dividend	895	1,000	1,000
Park Donations & JACO			
Museum Donations			
Transfer from Gas Fund			
Mowing			
Insurance Claim			
Interest on Idle Funds	1,882	1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	659		
Does miscellaneous exceed 10% of Total R			
Total Receipts	83,698	88,235	78,888
Resources Available:	116,530	123,745	99,589
Expenditures:			
Salaries & Wages			
Employee Benefits/Withholdings/Uncmp	10,630	11,500	11,500
Health Insurance		10,500	10,500
KPERS	9,598	10,000	10,000
Pop	2,796	4,000	4,000
Contractual	9,694	12,000	12,000
Dog	88	200	200
Supplies	2,105	2,000	2,000
Municipal Court	5,490	6,500	6,500
Museum		100	100
Insurance	9,793	12,000	16,000
Storage Tax	44	100	100
Trash Contract	24,079	29,000	30,000
Trash Deposit Refund		200	200
Truck Repairs	575	1,000	1,500
Retail Sales Tax	3,463	1,900	2,500
Returned Checks		44	44
Park Supplies	109	500	1,000
Capital Outlay			
Community Center	1,040	700	1,271
Franchise Fees	1,185		
Miscellaneous	332		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	81,020	102,244	109,415
Unencumbered Cash Balance Dec 31	35,510	21,501	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	94,939	102,244	109,415
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,415
		Tax Required	9,826
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,826

CPA Summary

City of Denison 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	31,832	35,510	21,501
Receipts:			
Ad Valorem Tax	8,977	9,826	xxxxxxxxxxxxxxx
Delinquent Tax	371		
Motor Vehicle Tax	2,039	2,141	1,903
Recreational Vehicle Tax	21	7	20
16/20M Vehicle Tax	48	49	3
Commercial Vehicle Tax	50	92	48
Watercraft Tax	23	15	14
Gross Farming (Intangible) Tax			0
			0
			0
Compensating Use Tax	3,778	2,600	2,600
Local Sales Tax	3,618	4,000	4,000
Franchise Tax	5,869	5,800	5,800
Licenses	55	100	100
Dog & Kennel Permits	1,103	1,000	1,000
Pop	3,978	5,000	5,000
Court	878	3,000	3,000
Building Rent & Permits	155	100	100
Utility Taxes	2,545	2,700	2,700
Trash & Deposits	34,580	35,000	35,000
KPERS	3,504	2,500	2,500
Withholdings-Federal	3,980	4,000	4,000
FICA	3,313	3,300	3,300
State Withholding	1,782	1,800	1,800
Returned Check Fees		200	200
Late Fees	2,789	2,500	2,500
Insurance Dividend	895	1,000	1,000
Park Donations & JACO			
Museum Donations			
Transfer from Gas Fund			
Mowing			
Insurance Claim			
Interest on Idle Funds	1,882	1,500	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous	659		
Does miscellaneous exceed 10% of Total R			
Total Receipts	83,698	88,235	78,053
Resources Available:	116,530	123,745	99,589
Expenditures:			
Salaries & Wages			
Employee Benefits/Withholdings/Unemp	10,630	11,500	11,500
Health Insurance		10,500	10,500
KPERS	9,598	10,000	10,000
Pop	2,796	4,000	4,000
Contractual	9,694	12,000	12,000
Dog	88	200	200
Supplies	2,105	2,000	2,000
Municipal Court	5,490	6,500	6,500
Museum		100	100
Insurance	9,793	12,000	16,000
Storage Tax	44	100	100
Trash Contract	24,079	29,000	30,000
Trash Deposit Refund		200	200
Truck Repairs	575	1,000	1,500
Retail Sales Tax	3,463	1,900	2,300
Returned Checks		44	44
Park Supplies	109	500	1,000
Capital Outlay			
Community Center	1,040	700	1,271
Franchise Fees	1,185		
Miscellaneous	332		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	81,020	102,244	109,415
Unencumbered Cash Balance Dec 31	35,510	21,501	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	94,939	102,244	109,415
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	109,415
		Tax Required	9,826
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,826

CPA Summary

City of Denison 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	69,855	81,091	12,122
Receipts:			
State of Kansas Gas Tax	3,914	4,810	4,810
County Transfers Gas	2,510	0	0
Transfer from Gas Fund		10,000	10,000
Special .04 Tax	6,535	6,500	6,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,959**	**21,310**	**21,310**
Resources Available:	**82,814**	**102,401**	**33,432**
Expenditures:			
Street Repair and Maint	1,723	90,279	33,432
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,723**	**90,279**	**33,432**
Unencumbered Cash Balance Dec 31	81,091	12,122	0
2024/2025/2026 Budget Authority Amoun	21,156	90,279	33,432

Adopted Budget Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,167	6,052	4,312
Receipts:			
Charges to Customers	35,462	43,000	43,000
Water Deposits	700	40	40
Penalties		120	120
Water Building Sales	2,634	4,000	4,000
Reconnect Fees	150	150	150
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**38,946**	**47,310**	**47,310**
Resources Available:	**46,113**	**53,362**	**51,622**
Expenditures:			
Salaries & Wages	12,445	16,000	18,000
Water Purchases	22,320	25,000	25,000
Contractual	3,051	4,000	4,322
Deposit Refund	520	800	900
Fees	610	600	250
Supplies	947	2,500	3,000
Return Checks		150	150
Testing Samples	168		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**40,061**	**49,050**	**51,622**
Unencumbered Cash Balance Dec 31	6,052	4,312	0
2024/2025/2026 Budget Authority Amoun	43,800	57,987	51,622

CPA Summary

City of Denison 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,998	7,061	2,561
Receipts:			
Charges to Customers	16,343	17,000	17,000
Clearing Penalities		500	500
JA County Grant			
Transfer from Gas		20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	16,343	37,500	37,500
Resources Available:	23,341	44,561	40,061
Expenditures:			
Salaries & Wages	13,484	16,000	16,000
Contractual	1,508	16,000	14,061
Repairs	1,218	2,000	2,000
Supplies	70	8,000	8,000
Returned Checks			
Transfer to General			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	16,280	42,000	40,061
Unencumbered Cash Balance Dec 31	7,061	2,561	0
2024/2025/2026 Budget Authority Amoun	56,516	42,998	40,061

Adopted Budget Gas	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	217,878	204,347	140,596
Receipts:			
Charges to Customers	127,641	140,000	150,000
Deposits	2,180	2,500	2,500
Gas Penalties		500	500
Gas Reconnect			
LIEAP Payment	1,611	1,000	1,000
Surcharge Fee	33,279	33,000	33,000
Interest on Idle Funds			
Miscellaneous	58		
Does miscellaneous exceed 10% of Total F			
Total Receipts	164,769	177,000	187,000
Resources Available:	382,647	381,347	327,596
Expenditures:			
Salaries & Wages	51,301	52,000	52,000
Contractual	18,501	20,000	20,000
Gas Operating Purchases	56,272	65,000	80,000
Less Loan (Storm usage)			
Professional Services	12,856	14,000	14,000
Deposit Refunds	1,248	2,500	2,500
Repairs & Maintenance	29	15,000	98,909
Supplies	4,224	12,000	20,000
Return Checks		250	250
Natural Gas Loan	30,000	30,001	9,937
Transfer to General			
Transfer to Special Highway		10,000	10,000
Transfer to Wastewater		20,000	20,000
LIEAP Refund	3,566		
Miscellaneous	303		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	178,300	240,751	327,596
Unencumbered Cash Balance Dec 31	204,347	140,596	0
2024/2025/2026 Budget Authority Amoun	269,719	361,736	327,596

CPA Summary

City of Denison

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:		
Park & Recreation		**Denison Museum**		**ARPA**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	7,358	Cash Balance Jan 1	1,485	Cash Balance Jan 1	27,012	Cash Balance Jan 1		Cash Balance Jan 1		35,855
Receipts		Receipts:		Receipts		Receipts		Receipts		
Donations				Fed Aid Revenue						
Interest										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available	7,358	Resources Available	1,485	Resources Available	27,012	Resources Available	0	Resources Available	0	35,855
Expenditures:		Expenditures		Expenditures		Expenditures		Expenditures		
		Advertising		Wastewater Project						
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	7,358	Cash Balance Dec 31	1,485	Cash Balance Dec 31	27,012	Cash Balance Dec 31	0	Cash Balance Dec 31	0	35,855 **
										35,855 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Denison
will meet on August 12, 2025 at 7:00 PM at Denison City Hall , 111 Central Ave, 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 Denison City Hall 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	81,020	15.458	102,244	16.329	109,415	9,826	15.186
Special Highway	1,723		90,279		33,432		
Water	40,061		49,050		51,622		
Wastewater	16,280		42,000		40,061		
Gas	178,300		240,751		327,596		
Non-Budgeted Funds							
Totals	317,384	15.458	524,324	16.329	562,126	9,826	15.186
						*Revenue Neutral Rate***	*15.186*
Less: Transfers	0		30,000		30,000		
Net Expenditure	317,384		494,324		532,126		
Total Tax Levied	9,826		9,826		xxxxxxxxxxxxxxxxx		
Assessed Valuation	635,658		601,755		647,062		

Outstanding Indebtedness, January 1,	2023	2024	2025
Revenue Bonds	107,613	74,992	48,320
Lease Purchase Principal	0	0	0
Total	107,613	74,992	48,320

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

Linda Jackson
City Official Title: Clerk

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
JACKSON COUNTY } ss.

DAVID POWLS, being first duly sworn, deposes and s
is The Publisher of

THE HOLTON RECORDER

a Weekly Newspaper printed in the State of
published in and of general circulation in Jackson County
general paid circulation on a yearly basis in Jackson Cou
that said newspaper is not a trade, religious or fraternal p

Said newspaper is published at least weekly 50 times a y
published continuously and uninterruptedly in said count
period of more than five years prior to the first publicatio
and has been admitted at the post office of Holton, Kansa
as second class matter.

That the attached notice is a true copy thereof and was
regular and entire issue of said newspaper for One ~~con~~
the first publication thereof being made as aforesaid
July 16, 20 25, with subsequent pul
made on the following dates:

_____, 20 _____

_____, 20 _____

_____, 20 _____

David M. Pow

Subscribed and sworn to before me this 17th day of
20 25

Kendra Moppin

My commission expires: 4-13-26

Printer's Fee $ 117.00

Additional Copies $ 0

EXHIBIT "A"

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, July 16, 2025.)

NOTICE OF BUDGET HEARING

The governing body of

City of Denison

will meet on August 12, 2025 at 7:00 PM at Denison City Hall, 111 Central Ave., 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 Denison City Hall 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	81,020	15.458	102,244	16.329	109,415	9,826	15.186
Special Highway	1,723		90,279		33,432		
Water	40,061		49,050		51,622		
Wastewater	16,280		42,000		40,061		
Gas	178,300		240,751		327,596		
Non-Budgeted Fu							
Totals	317	15.458	524,324	16.329	562,126	9,826	15.186
						Revenue Neutral Rate**	15.186
Less: Transfers	0		30,000		30,000		
Net Expenditure	317,384		494,324		532,126		
Total Tax Levied	9,826		9,826				
Assessed Valuation	635,658		601,755		647,062		

Outstanding Indebtedness, January 1,	2023	2024	2025
Revenue Bonds	107,613	74,992	43,320
Lease Purchase Principal	0	0	0
Total	107,613	74,992	43,320

*Tax rates are expressed in mills

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

Linda Jackson
City Official Title: Clerk

L2911

KENDRA MOPPIN
Notary Public - State of Kans
My Appt. Expires 4-13-26