Highway Patrol [illegible]

Illegal drugs and a firearm were found during a search of the vehicle. The driver, Renee Elizabeth Rivera, 35, Topeka, on July 6, a sheriff's deputy stopped a white Chevy Impala for a traffic infraction near 118th Road and U.S. Highway 75. The traffic stop resulted in the search of illegal drug paraphernalia, use of a communication facility in the commission of felony drug violation, and no drug tax stamp.

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, July 24, 2024.)

NOTICE OF BUDGET HEARING

The governing body of

City of Denison

will meet on August 13, 2024 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 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	79,895	17.059	94,939	15.458	102,244	9,826	13.985
Special Highway	2,549		21,156		90,279		
Water	57,323		43,800		57,987		
Wastewater	28,637		39,000		42,998		
Gas	132,225		228,142		361,736		
Non-Budgeted Funds							
Totals	300,629	17.059	427,037	15.458	655,244	9,826	13.985
					*Revenue Neutral Rate**		13.985
Less: Transfers	0		30,000		30,000		
Net Expenditure	300,629		397,037		625,244		
Total Tax Levied	9,826		9,826		xxxxxxxxxxxxxxxxx		
Assessed Valuation	575,986		635,658		702,633		

Outstanding Indebtedness, January 1,	2022	2023	2024
Revenue Bonds	142,464	107,613	74,992
Other	3,627	0	0
Lease Purchase Principal	0	0	0
Total	146,091	107,613	74,992

*Tax rates are expressed in mills

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

Yvonne Hamer

City Official Title: Clerk

L30t1

2025

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 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	102,244	9,826	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	90,279		
Water		7	57,987		
Wastewater		8	42,998		
Gas		8	361,736		
Non-Budgeted Funds		9			
Totals		xxxxxx	655,244	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, 2024 Total Assessed Valuation

Revenue Neutral Rate 13.985

Assisted by:
Carolyn Brock

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

Date Attested: _____ 2024

County Clerk

Governing Body

City of Denison

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	9,826	2,141	7	49	97	15
Debt Service						
Library						
TOTAL	9,826	2,141	7	49	97	15

County Treas Motor Vehicle Estimate 2,141

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 49

County Treas Commercial Vehicle Tax Estimate 97

County Treas Watercraft Tax Estimate 15

Motor Vehicle Factor 0.21789

Recreational Vehicle Factor 0.00071

16/20 Vehicle Factor 0.00499

Commercial Vehicle Factor 0.00987

Watercraft Factor 0.00153

City of Denison 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
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 2024 and/or 2025 from a non-budgeted fund.

City of Denison

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Natural Gas Loan	3/2021	3/1/2031	variable	150,000	74,992	Monthly	Monthly	1,893	9,499	1,635	9,737
Total Revenue Bonds					**74,992**			**1,893**	**9,499**	**1,635**	**9,737**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**74,992**			**1,893**	**9,499**	**1,635**	**9,737**

City of Denison

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 Denison 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	22,718	31,832	19,059
Receipts:			
Ad Valorem Tax	8,817	9,826	xxxxxxxxxxxxxxxx
Delinquent Tax	597		
Motor Vehicle Tax	2,072	2,141	2,141
Recreational Vehicle Tax	11	7	7
16/20M Vehicle Tax	30	37	49
Commercial Vehicle Tax		97	97
Watercraft Tax	4	8	15
Gross Earning (Intangible) Tax			0
			0
			0
Compensating Use Tax	2,521	2,600	2,600
Local Sales Tax	3,605	4,000	4,000
Franchise Tax	5,827	5,700	5,700
Licenses	10	100	100
Dog & Kennel Permits	1,225	1,000	1,000
Pop	4,516	5,000	5,000
Court	2,127	3,000	3,000
Building Rent & Permits	75	50	50
Utility Taxes	2,844	2,700	2,700
Trash & Deposits	29,972	33,000	34,000
KPERS	2,353	1,750	1,750
Withholdings-Federal	3,692	3,500	3,500
FICA	3,171	2,600	2,600
State Withholding	1,583	1,250	1,250
Returned Check Fees	35	200	200
Late Fees	2,722	2,000	2,000
Insurance Dividend	1,210	1,000	1,000
Park Donations & JACO	6,078		
Museum Donations	192		
Transfer from Gas Fund			
Mowing			
Insurance Claim	803		
Interest on Idle Funds	1,083	600	600
Neighborhood Revitalization Rebate			0
Miscellaneous	1,834		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**89,009**	**82,166**	**73,359**
Resources Available:	**111,727**	**113,998**	**92,418**
Expenditures:			
Salaries & Wages			
Employee Benefits/Withholdings/Unemp	11,706	11,500	11,500
Health Insurance		10,500	10,500
KPERS	8,771	8,500	8,500
Pop	3,911	4,000	4,000
Contractual	11,424	10,000	12,000
Dog	86	100	200
Supplies	1,612	1,500	1,500
Municipal Court	4,223	6,000	7,200
Museum	25	100	100
Insurance	12,570	16,000	16,000
Storage Tax		100	100
Trash Contract	20,480	22,000	25,000
Trash Deposit Refund	51	200	200
Truck Repairs		1,000	1,500
Retail Sales Tax	1,923	1,900	1,900
Returned Checks	22	39	44
Park Supplies	1,591	1,500	2,000
Capital Outlay			
Miscellaneous	1,500		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**79,895**	**94,939**	**102,244**
Unencumbered Cash Balance Dec 31	31,832	19,059	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	95,279	94,939	102,244
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,244
		Tax Required	9,826
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**9,826**

CPA Summary

City of Denison 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	54,209	69,855	69,489	
Receipts:				
State of Kansas Gas Tax	3,908	4,790	4,790	
County Transfers Gas		0	0	
Transfer from Gas Fund		10,000	10,000	18195
Special .04 Tax	6,151	6,000	6,000	10059
Interest on Idle Funds				8136
Miscellaneous	**8,136**			
Does miscellaneous exceed 10% of Total R	Exceed 10% Rule			
Total Receipts	**18,195**	**20,790**	**20,790**	
Resources Available:	**72,404**	**90,645**	**90,279**	
Expenditures:				
Street Repair and Maint	2,549	21,156	90,279	
Miscellaneous				
Does miscellaneous exceed 10% of Total E				
Total Expenditures	**2,549**	**21,156**	**90,279**	
Unencumbered Cash Balance Dec 31	69,855	69,489	0	
2023/2024/2025 Budget Authority Amoun	72,673	21,156	90,279	

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	21,871	7,167	10,677
Receipts:			
Charges to Customers	37,448	43,000	43,000
Water Deposits	700	40	40
Penalties		120	120
Water Building Sales	3,876	4,000	4,000
Reconnect Fees	595	150	150
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**42,619**	**47,310**	**47,310**
Resources Available:	**64,490**	**54,477**	**57,987**
Expenditures:			
Salaries & Wages	22,469	24,000	24,000
Water Purchases	16,848	17,000	20,000
Contractual	8,377		8,687
Deposit Refund	303	900	900
Fees	390	250	250
Supplies	8,612	1,500	4,000
Return Checks	35	150	150
Miscellaneous	289		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,323**	**43,800**	**57,987**
Unencumbered Cash Balance Dec 31	7,167	10,677	0
2023/2024/2025 Budget Authority Amoun	91,185	43,800	57,987

CPA Summary

City of Denison 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,296	6,998	5,498
Receipts:			
Charges to Customers	16,339	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 F			
Total Receipts	**16,339**	**37,500**	**37,500**
Resources Available:	**35,635**	**44,498**	**42,998**
Expenditures:			
Salaries & Wages	23,947	24,000	24,000
Contractual	1,065	5,000	8,998
KDHE Loan		0	0
Repairs		2,000	2,000
Supplies	3,262	8,000	8,000
Returned Checks	17		
Transfer to General			
Miscellaneous	346		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,637**	**39,000**	**42,998**
Unencumbered Cash Balance Dec 31	6,998	5,498	0
2023/2024/2025 Budget Authority Amount	37,780	56,516	42,998

Adopted Budget Gas	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	172,485	217,878	175,736
Receipts:			
Charges to Customers	139,052	150,000	150,000
Deposits	1,600	2,500	2,500
Gas Penalties	103	500	500
Gas Reconnect	145		
LIEAP Payment	3,540		
Surcharge Fee	32,815	33,000	33,000
Interest on Idle Funds			
Miscellaneous	363		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**177,618**	**186,000**	**186,000**
Resources Available:	**350,103**	**403,878**	**361,736**
Expenditures:			
Salaries & Wages	25,719	50,000	50,000
Contractual	5,368	20,000	20,000
Gas Operating Purchases	50,751	90,000	90,000
Less Loan (Storm usage)			
Professional Services	5,173	7,000	12,000
Deposit Refunds	1,330	2,500	2,500
Repairs & Maintenance		5,000	125,614
Supplies	6,723	12,000	20,000
Return Checks	180	250	250
Natural Gas Loan	34,704	11,392	11,372
Transfer to General			
Transfer to Special Highway		10,000	10,000
Transfer to Wastewater		20,000	20,000
LIEAP Refund	1,280		
Miscellaneous	997		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**132,225**	**228,142**	**361,736**
Unencumbered Cash Balance Dec 31	217,878	175,736	0
2023/2024/2025 Budget Authority Amount	310,685	269,719	361,736

CPA Summary

City of Denison

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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 Cash Balance Jan 1	7,358	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	27,012	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 34,370
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations				Fed Aid/Governor						
Interest										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	7,358	Resources Available:	0	Resources Available:	27,012	Resources Available:	0	Resources Available:	0	34,370
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
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	0	Cash Balance Dec 31	27,012	Cash Balance Dec 31	0	Cash Balance Dec 31	0	34,370 **
										34,370 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

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City of Denison
will meet on August 13, 2024 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.
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Lease Purchase Principal	0	0	0
Total	146,091	107,613	74,992

*Tax rates are expressed in mills

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

Yvonne Hamer
City Official Title: Clerk

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF City of Denison , HEREBY NOTIFIES THE Jackson 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 13.985. The date of our hearing is 0 at 0 and will be held at Denison City Hall, 111 Central Ave, Denison , 111 Centeral Ave, Denison, 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 July 9, 2024.

(Seal)

Yvonne Hamer
Clerk or Officer of Governing Body