State of Kansas
City

2025

CERTIFICATE
To the Clerk of COWLEY COUNTY, State of Kansas
We, the undersigned, officers of
DEXTER
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 expenditures 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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	133,423	83,040	76.739
Debt Service	10-113	7	25,382	14,107	13.037
Library	12-1220				
Special Highway		8	7,500		
WATER		8	66,684		
REFUSE		9	34,389		
SEWER		9	18,500		
SWIMMING POOL		10	37,000		
CLINIC		10	21,378		
PARKS AND RECREATION		11	1,729		
Non-Budgeted Funds-A		12			
Totals		XXXXXX	346,185	97,147	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			1,082,123
RNR Hearing Notice		14			Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	88.278
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
FARMAN TANNER SOULE & JACKSON
Address:
BOX 758
ARKANSAS CITY, KS 67005
Email:
ejackson@ptsicpas.com

George Rein
Brian Kuntz

Attest: 8-22-2024

County Clerk

Governing Body

CPA Summary

State of Kansas
City

DEXTER

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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	80,534	13,591	114	40	0	0
Debt Service	14,107	2,381	20	7	0	0
Library						
TOTAL	94,641	15,972	134	47	0	0

County Treas Motor Vehicle Estimate 15,972
County Treas Recreational Vehicle Estimate 134
County Treas 16/20M Vehicle Estimate 47
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16876
Recreational Vehicle Factor 0.00142
16/20M Vehicle Factor 0.00050
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

State of Kansans
City

DEXTER 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
GENERAL	CAPITAL IMPROVE.	11,974	21,670	15,000	12-1,118
REFUSE	SWIMMING POOL	0	3,293	1,911	12-825d
	Totals	11,974	24,963	16,911	
	Adjustments*				
	Adjusted Totals	11,974	24,963	16,911	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

DEXTER

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
CLINIC	1/1/2006	1/1/2026	4.25	70,000	15,299	1/25	1/25	650	4,606	454	4,803
SEWER	8/1/2003	8/1/2043	4.25	180,000	129,374	8/28	8/28	5,331	4,104	5,157	4,279
SEWER	8/1/2003	8/1/2043	4.25	125,000	89,840	8/28	8/28	3,702	2,850	3,581	2,971
Total G.O. Bonds					**234,513**			**9,683**	**11,560**	**9,192**	**12,053**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**234,513**			**9,683**	**11,560**	**9,192**	**12,053**

DEXTER

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
EXCAVATOR	9/1/2020		2.70	39,969	20,709	7,384	7,384
Totals					20,709	7,384	7,384

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

AUG/22/2024/THU 12:45 PM Dexter City of FAX No. 1-620-876-3216 P. 006

State of Kansas
City

DEXTER 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	10,131	8,791	2,691
Receipts:			
Ad Valorem Tax	60,738	80,534	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,998	5,500	5,500
Motor Vehicle Tax	13,461	13,222	13,591
Recreational Vehicle Tax	114	111	114
16/20M Vehicle Tax	35	46	40
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	26,910	30,000	30,000
Licenses	300	300	300
RENTAL	1,740	1,600	1,600
DELINQUENT TAX		-10,469	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,700	2,700	2,700
Neighborhood Revitalization Rebate			0
Miscellaneous	3,469	3,400	3,400
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,465**	**126,944**	**57,245**
Resources Available:	**125,596**	**135,735**	**59,936**

State of Kansas
City

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	125,596	135,735	59,936
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
SALARIES	37,390	34,000	41,631
CONTRACTUAL	33,262	39,000	36,299
COMMODITIES	10,615	7,500	11,000
OTHER	2,444	3,800	3,800
STREET LIGHTING	11,710	16,000	13,204
POOL EXPENSE	3,564	6,074	7,489
TRANSFER TO CAP IMPROV	11,974	21,670	15,000
GRANTS AND DONATIONS	5,846	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**116,805**	**133,044**	**133,423**
Unencumbered Cash Balance Dec 31	8,791	2,691	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	133,044	133,423
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	133,423
		Tax Required	73,487
	Delinquent Comp Rate:	13.0%	9,553
		Amount of 2024 Ad Valorem Tax	83,040

CPA Summary

State of Kansas
City

DEXTER 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,482	10,213	9,392
Receipts:			
Ad Valorem Tax	12,269	14,107	xxxxxxxxxxxxxxx
Delinquent Tax	1,324	890	1,100
Motor Vehicle Tax	3,092	2,671	2,381
Recreational Vehicle Tax	26	23	20
16/20M Vehicle Tax	8	9	7
Commercial Vehicle Tax			0
Watercraft Tax			0
DELINQUENT TAX		-1,894	-2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,719	15,206	3,506
Resources Available:	26,201	25,479	12,898
Expenditures:			
PRINCIPAL	6,571	6,954	7,250
INTEREST	9,317	9,033	8,738
CASH BASIS RESERVE			9,294
OTHER COST		100	100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	15,988	16,087	25,382
Unencumbered Cash Balance Dec 31	10,213	9,392	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	25,435	25,382
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	25,382
		Tax Required	12,484
	Delinquent Comp Rate:	13.0%	1,623
		Amount of 2024 Ad Valorem Tax	14,107

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	13.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

State of Kansas
City

DEXTER 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	24,476	29,947	0
Receipts:			
State of Kansas Gas Tax	6,154	6,200	6,200
County Transfers Gas	1,255	1,300	1,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,409	7,500	7,500
Resources Available:	31,885	37,447	7,500
Expenditures:			
STREET REPAIR	1,938	37,447	7,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,938	37,447	7,500
Unencumbered Cash Balance Dec 31	29,947	0	0
2023/2024/2025 Budget Authority Amount	0	39,476	7,500

See Tab A

Adopted Budget

WATER	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	37,538	39,598	42,214
Receipts:			
COLLECTIONS	59,872	60,000	60,000
Interest on Idle Funds			
Miscellaneous	431		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	60,303	60,000	60,000
Resources Available:	97,841	99,598	102,214
Expenditures:			
SALARIES	14,481	16,000	16,800
CONTRACTUAL	19,070	16,001	20,000
EXCAVATOR PAYMENT	7,383	7,383	7,384
COMMODITIES	16,867	18,000	17,500
WATER PROJECT			5,000
Cash Reserve (2025 column)			
Miscellaneous	442		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	58,243	57,384	66,684
Unencumbered Cash Balance Dec 31	39,598	42,214	35,530
2023/2024/2025 Budget Authority Amount	0	57,384	66,684

See Tab A

CPA Summary

State of Kansas
City

DEXTER 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget REFUSE	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,002	14,031	9,143
Receipts:			
COLLECTIONS	30,246	30,246	30,246
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,246**	**30,246**	**30,246**
Resources Available:	**45,248**	**44,277**	**39,389**
Expenditures:			
CONTRACTUAL	31,217	31,841	32,478
TRANSFER TO POOL		3,293	1,911
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,217**	**35,134**	**34,389**
Unencumbered Cash Balance Dec 31	14,031	9,143	5,000
2023/2024/2025 Budget Authority Amount	0	35,134	34,389

See Tab A

Adopted Budget

SEWER	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,178	22,803	23,303
Receipts:			
COLLECTIONS	16,588	17,000	17,000
Interest on Idle Funds			
Miscellaneous	183		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,771**	**17,000**	**17,000**
Resources Available:	**38,949**	**39,803**	**40,303**
Expenditures:			
SALARIES	2,413	3,800	3,800
CONTRACTUAL	4,757	3,100	5,000
COMMODITIES	8,976	8,425	9,700
CAPITAL OUTLAY		1,175	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,146**	**16,500**	**18,500**
Unencumbered Cash Balance Dec 31	22,803	23,303	21,803
2023/2024/2025 Budget Authority Amount	0	16,500	18,500

See Tab A

CPA Summary

State of Kansas
City

DEXTER 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget SWIMMING POOL	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
CHARGES	3,583	4,000	4,000
RECREATION COMMISSION	22,378	22,000	22,000
REIMB FROM GENERAL	3,564	6,074	7,489
PENALTY CLEARING	2,125	1,591	1,600
Interest on Idle Funds			
Miscellaneous	496	3,293	1,911
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,146**	**36,958**	**37,000**
Resources Available:	**32,146**	**36,958**	**37,000**
Expenditures:			
SALARIES	17,968	17,500	18,500
CONTRACTUAL	4,044	4,000	4,100
COMMODITIES	3,960	3,000	4,000
LEASE PURCHASE PAYMENT	6,174	0	0
CAPITAL OUTLAY		12,458	10,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,146**	**36,958**	**37,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	36,958	37,000

See Tab A

Adopted Budget

CLINIC	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,233	12,834	12,578
Receipts:			
RENT	9,000	9,000	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,000**	**9,000**	**9,000**
Resources Available:	**21,233**	**21,834**	**21,578**
Expenditures:			
COMMODITIES	1,113	4,000	16,321
PRINCIPAL	4,416	4,606	4,803
INTEREST	838	650	454
CONTRACTUAL	2,032	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,399**	**9,256**	**21,578**
Unencumbered Cash Balance Dec 31	12,834	12,578	0
2023/2024/2025 Budget Authority Amoun	0	9,256	21,578

See Tab A

CPA Summary

State of Kansas
City

DEXTER 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget PARKS AND RECREATION	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	562	1,902	1,729
Receipts:			
GRANTS AND DONATIONS	1,340	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,340**	**0**	**0**
Resources Available:	**1,902**	**1,902**	**1,729**
Expenditures:			
COMMODITIES		173	1,729
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**173**	**1,729**
Unencumbered Cash Balance Dec 31	1,902	1,729	0
2023/2024/2025 Budget Authority Amoun	0	173	1,729

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CAPITAL IMPROVEME		ARPA		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	27,105	Cash Balance Jan 1	40,585	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		67,690
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TRANS FROM GENERAL										
	11,974									
Total Receipts	11,974	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,974
Resources Available:	39,079	Resources Available:	40,585	Resources Available:	0	Resources Available:	0	Resources Available:	0	79,664
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
COMMODITIES			3,226							
CONTRACTUAL			15,269							
Total Expenditures	0	Total Expenditures	18,495	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	18,495
Cash Balance Dec 31	39,079	Cash Balance Dec 31	22,090	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	61,169 **
										61,169 **

**Note: These two block figures should agree.

CPA Summary

AUG/22/2024/THU 12:48 PM Dexter City of FAX No. 1-620-876-3216 P. 014

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
DEXTER
will meet on AUGUST 20, 2024 at 6:00 PM at CITY BUILDING for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at CLERK'S OFFICE and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	116,805	75.370	133,044	77.106	133,423	83,040	77.455
Debt Service	15,988	15.224	16,087	13.507	25,382	14,107	13.158
Library							
Special Highway	1,938		37,447		7,500		
WATER	58,243		57,384		66,684		
REFUSE	31,217		35,134		34,389		
SEWER	16,146		16,500		18,500		
SWIMMING POOL	32,146		36,958		37,000		
CLINIC	8,399		9,256		21,578		
PARKS AND RECREATION			173		1,729		
Non-Budgeted Funds-A	18,495						
Totals	299,377	90.594	341,983	90.613	346,185	97,147	90.613
						*Revenue Neutral Rate***	88.278
Less: Transfers	11,974		24,963		16,911		
Net Expenditure	287,403		317,020		329,274		
Total Tax Levied	83,949		94,641		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	926,653		1,044,463		1,072,107		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	250,539		239,907		234,513		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	45,380		33,190		20,709		
Total	295,919		273,097		255,222		

*Tax rates are expressed in mills

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

MONICA WISE
Official Title: CLERK

RESOLUTION NO. 2024-01

A RESOLUTION OF THE CITY OF DEXTER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Dexter was calculated as 88.278 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Dexter will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 08/20/2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Dexter, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF DEXTER:

The City of Dexter shall levy a property tax rate exceeding the Revenue Neutral Rate of 88.278 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 20th day of August (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

Monica D. Wise

City Clerk

Roll Call Vote

A Roll Call Vote of the CITY OF DEXTER To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 08/20/2024
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
George Reimer	X		
Richard Ambacher	X		
Brian Kuntz	X		
TOTAL			

Certified:

Monica D. Wise

Column

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 8, 2024

Notice ID: K58c1DIqycqd5365QZ0B
Notice Name: City of Dexter 8-8

PUBLICATION FEE: $154.44

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

8th day of August, A.D. 2024,

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 11/6/2025

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 8, 2024

Notice ID: K58c1DlqycqdS365QZ0B
Notice Name: City of Dexter 8-8

PUBLICATION FEE: $154.44

David Seaton
Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

8th day of August, A.D. 2024.

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/16/2025

(First published in the Cowley CourierTraveler Thursday, 08-08, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
DEXTER
will meet on AUGUST 20, 2024 at 6:00 PM at CITY BUILDING for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at CLERK'S OFFICE and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	116,805	78.370	133,644	77.106	138,423	89,040	77.635
Debt Service	15,988	15.224	16,087	15.507	25,382	14,107	13.138
Library							
Special Highway	1,938		37,747		7,500		
WATER	58,243		57,384		66,684		
REFUSE	31,217		35,134		94,389		
SEWER	16,146		18,300		18,500		
SWIMMING POOL	33,146		36,958		37,009		
CLINIC	8,399		9,256		21,578		
PARKS AND RECREATION			173		1,729		
Non-Budgeted Funds-A	18,693						
Totals	300,579	90.594	347,983	90.613	346,185	97,147	90.613
						Revenue Neutral Rate**	88.278
Less: Transfers	11,974		24,963		16,911		
Net Expenditure	287,403		317,020		329,274		
Total Tax Levied	83,949		94,641		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	926,633		1,044,469		1,072,107		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	250,539		290,907		234,513		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	45,380		33,190		20,709		
Total	295,919		324,097		255,222		

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

MONICA WISE
Official Title: CLERK