State of Kansas
City

2026

**CERTIFICATE**

To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of
**City of Dwight**
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 | | | |
| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 113,107 | 44,075 | 33.514 |
| Debt Service | 10-113 | 8 | | | |
| Library | 12-1220 | 8 | 2,400 | 2,051 | 1.560 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 9 | 14,468 | | |
| Water | | 9 | 149,295 | | |
| Sewer | | 10 | 83,297 | | |
| | | 10 | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | 11 | | | |
| **Totals** | | xxxxxx | 362,567 | 46,126 | 35.074 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 12 | | | 1,315,144 |
| RNR Hearing Notice | | 13 | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 33.120 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | **YES** |

Assisted by:
Cindy Jensen, CPA

Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: October 23, 2025

County Clerk

Governing Body

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

No assurance is provided.

City of Dwight-DRAFT

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 | 41,600 | 6,866 | 166 | 84 | 0 | 0 |
| Debt Service | | | | | | |
| Library | 2,043 | 337 | 8 | 4 | 0 | 0 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 43,643 | 7,203 | 174 | 88 | 0 | 0 |

County Treas Motor Vehicle Estimate 7,203

County Treas Recreational Vehicle Estimate 174

County Treas 16/20M Vehicle Estimate 88

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16504

Recreational Vehicle Factor 0.00399

16/20 Vehicle Factor 0.00202

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Dwight-DRAFT 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 |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

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

City of Dwight-DRAFT

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: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **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 Dwight-DRAFT

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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Totals** | **0** | **0** | **0** |

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

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2026**

Library found in: City of Dwight-DRAFT
Morris County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year 2025 | Proposed Year 2026 |
|---|---|---|
| Ad Valorem Tax | $2,043 | $2,051 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $292 | $337 |
| Recreational Vehicle Tax | $10 | $8 |
| 16/20M Vehicle Tax | $5 | $4 |
| | $0 | $0 |
| TOTAL TAXES | $2,350 | $2,400 |
| Difference in Total Taxes: | $50 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $1,287,158 | $1,317,859 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 1.588 | 1.556 |
| Difference in Levy Rate: | (0.032) | |
| Qualify for grant: Not Qualify | | |

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State

No assurance is provided.

City of Dwight-DRAFT 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 | 83,985 | 52,316 | 29,616 |
| Receipts: | | | |
| Ad Valorem Tax | 37,699 | 41,600 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,840 | | |
| Motor Vehicle Tax | 7,098 | 5,609 | 6,866 |
| Recreational Vehicle Tax | 176 | 192 | 166 |
| 16/20M Vehicle Tax | 117 | 99 | 84 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| | | | |
| Sales & Use Tax | 18,320 | 20,000 | 19,000 |
| Franchise Tax | 12,569 | 13,000 | 13,000 |
| Licenses & Permits | 572 | 300 | 300 |
| | | | |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | 272 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 1,940 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **81,603** | **80,800** | **39,416** |
| **Resources Available:** | **165,588** | **133,116** | **69,032** |
| Expenditures: | | | |
| General | | | |
| Personal Services | 21,357 | 25,000 | 23,000 |
| Commodities | 51,407 | 22,000 | 27,000 |
| Contractual | 24,950 | 28,000 | 25,000 |
| Capital Outlay | | | |
| Community Building | | | |
| Commodities | 0 | 0 | 0 |
| Contractual | 0 | 11,000 | 0 |
| Park Expense | 136 | 0 | 500 |
| Library Expense | 6,826 | 5,000 | 7,000 |
| Streets | | | |
| Personal Services | 0 | 0 | 0 |
| Commodities | 7,396 | 12,000 | 8,000 |
| Contractual | 1,200 | 500 | 1,000 |
| Capital Outlay | | | |
| | | | |
| | | | |
| Transfer to Equipment Reserve | | | |
| Cash Reserve (2026 column) | | | 20,380 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **113,272** | **103,500** | **111,880** |
| Unencumbered Cash Balance Dec 31 | 52,316 | 29,616 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 171,995 | 104,787 | 111,880 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 111,880 |
| | | Tax Required | 42,848 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | **42,848** |

No assurance is provided.

City of Dwight-DRAFT 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| 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% of Total I | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 1,962 | 2,043 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 148 | | |
| Motor Vehicle Tax | 349 | 292 | 337 |
| Recreational Vehicle Tax | 9 | 10 | 8 |
| 16/20M Vehicle Tax | 6 | 5 | 4 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **2,474** | **2,350** | **349** |
| **Resources Available:** | **2,474** | **2,350** | **349** |
| Expenditures: | | | |
| | | | |
| Library appropriation | 2,474 | 2,350 | 2,400 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **2,474** | **2,350** | **2,400** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 2,650 | 2,350 | 2,400 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,400 |
| | | Tax Required | 2,051 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 2,051 |

Qualifies for

City of Dwight-DRAFT 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 | 0 | 2,408 | 7,438 |
| Receipts: | | | |
| State of Kansas Gas Tax | 7,494 | 7,030 | 7,030 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **7,494** | **7,030** | **7,030** |
| **Resources Available:** | **7,494** | **9,438** | **14,468** |
| Expenditures: | | | |
| Street Repair and Maint | 5,086 | 2,000 | 14,468 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **5,086** | **2,000** | **14,468** |
| Unencumbered Cash Balance Dec 31 | 2,408 | 7,438 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 22,711 | 18,481 | 14,468 |

| Adopted Budget **Water** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 44,215 | 18,341 | 64,295 |
| Receipts: | | | |
| | | | |
| Water collections | 63,847 | 62,000 | 62,000 |
| Trash collections | 23,224 | 23,000 | 23,000 |
| | | | |
| RWD | | 65,954 | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 297 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **87,368** | **150,954** | **85,000** |
| **Resources Available:** | **131,583** | **169,295** | **149,295** |
| Expenditures: | | | |
| Personal Services | 11,097 | 12,000 | 13,000 |
| Commodities | 17,677 | 15,000 | 15,000 |
| RWD purchases | 17,125 | 21,000 | 21,000 |
| Contractual | 24,535 | 10,000 | 10,000 |
| Capital Outlay | 0 | 0 | 0 |
| Water bond payment | 22,151 | 22,000 | 22,000 |
| Trash service | 20,657 | 25,000 | 22,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 46,295 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **113,242** | **105,000** | **149,295** |
| Unencumbered Cash Balance Dec 31 | 18,341 | 64,295 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 106,000 | 105,000 | 149,295 |

**See Tab A**

No assurance is provided.

City of Dwight-DRAFT 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sewer** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 67,080 | 55,297 | 55,297 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 27,842 | 28,000 | 28,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **27,842** | **28,000** | **28,000** |
| **Resources Available:** | **94,922** | **83,297** | **83,297** |
| Expenditures: | | | |
| | | | |
| Personal Services | 5,371 | 8,000 | 8,000 |
| Commodities | 0 | 15,000 | 2,000 |
| Contractual | 34,254 | 5,000 | 20,000 |
| Capital Outlay | 0 | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | 53,297 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **39,625** | **28,000** | **83,297** |
| Unencumbered Cash Balance Dec 31 | 55,297 | 55,297 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 65,000 | 89,081 | 83,297 |

| Adopted Budget **0** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| | | | |
| Charges to Customers | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 0 | 0 | 0 |

No assurance is provided.

City of Dwight-DRAFT

## 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: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Capital Imp Res** | | **Equipment Reserve** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | |
| Cash Balance Jan 1 | 26,232 | Cash Balance Jan 1 | 10,068 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Total |
| | | | | | | | | | | 36,300 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 26,232 | Resources Available: | 10,068 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 36,300 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
| Capital improvements | 11,308 | Equipment | 675 | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 11,308 | Total Expenditures | 675 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 11,983 |
| Cash Balance Dec 31 | 14,924 | Cash Balance Dec 31 | 9,393 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 24,317 ** |
| | | | | | | | | | | 24,317 ** |

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2026

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

**City of Dwight**

will meet on September 15, 2025 at 7:00 PM at Dwight City Library 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 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 | Proposed Estimated Tax Rate* |
| General | 113,272 | 31.474 | 103,500 | 32.320 | 113,107 | 44,075 | 33.444 |
| Debt Service | | | | | | | |
| Library | 2,474 | 1.639 | 2,350 | 1.588 | 2,400 | 2,051 | 1.556 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 5,086 | | 2,000 | | 14,468 | | |
| Water | 113,242 | | 105,000 | | 149,295 | | |
| Sewer | 39,625 | | 28,000 | | 83,297 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 11,983 | | | | | | |
| Totals | 285,682 | 33.113 | 240,850 | 33.908 | 362,567 | 46,126 | 35.000 |
| | | | | | | *Revenue Neutral Rate*** | *33.120* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 285,682 | | 240,850 | | 362,567 | | |
| Total Tax Levied | 40,857 | | 43,643 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,233,885 | | 1,287,158 | | 1,317,859 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 333,000 | 318,500 | 308,700 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 333,000 | 318,500 | 308,700 |

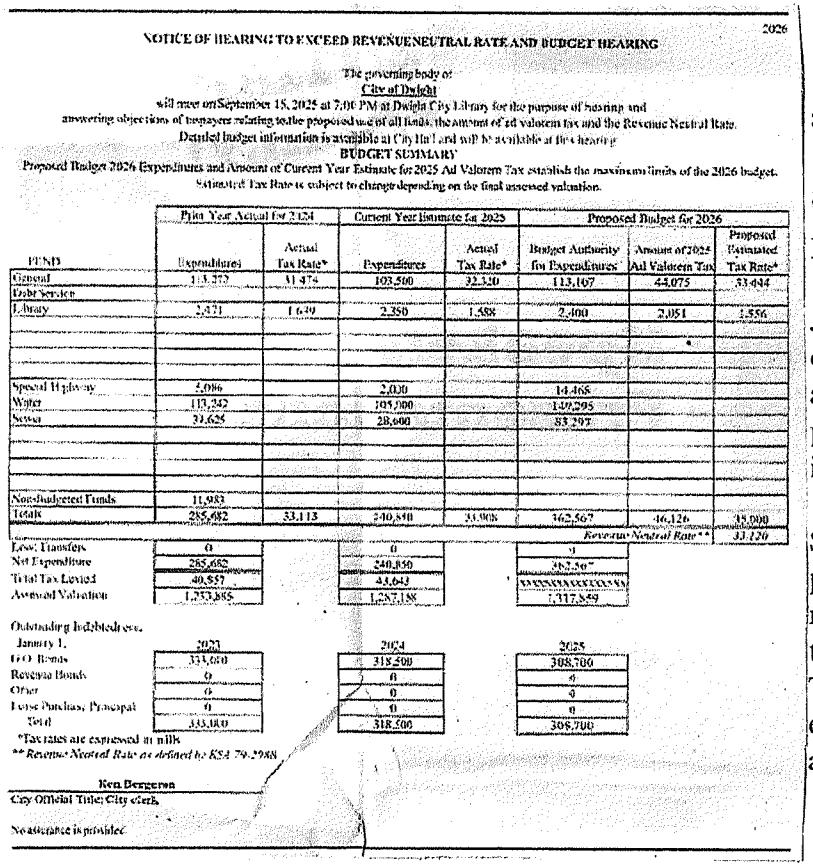
*Tax rates are expressed in mills

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

**Ken Bergeron**

City Official Title: City clerk

No assurance is provided.



2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Dwight
will meet on September 15, 2025 at 7:00 PM at Dwight City Library 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 City Hall and will be available at the 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 | Proposed Estimated Tax Rate* |
| General | 113,372 | 31.474 | 103,500 | 32.320 | 113,107 | 44,075 | 33.044 |
| Debt Service | | | | | | | |
| Library | 2,471 | 1.649 | 2,350 | 1.588 | 2,300 | 2,051 | 1.556 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 5,086 | | 2,000 | | 14,468 | | |
| Water | 113,242 | | 105,000 | | 109,295 | | |
| Sewer | 31,625 | | 28,000 | | 83,297 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 11,983 | | | | | | |
| Totals | 285,682 | 33.113 | 240,850 | 33.908 | 362,567 | 46,126 | 33.600 |
| | | | | | | Revenue Neutral Rate** | 33.120 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 285,682 | | 240,850 | | 362,567 | | |
| Total Tax Levied | 40,557 | | 43,643 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 1,253,885 | | 1,287,158 | | 1,317,859 | | |

Outstanding Indebtedness,

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| January 1, | | | |
| G.O. Bonds | 333,000 | 318,500 | 308,700 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 333,000 | 318,500 | 308,700 |

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

Ken Berggren
City Official Title: City Clerk

No adverance is provided

# AFFIDAVIT OF PUBLICATION

State of Kansas, }
Morris County } ss.

JAN SCIACCA, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 5th day of August, 2025.

Jan Sciacca

Subscribed and sworn to before me this 5th day of August, 2025

Christy Jimerson

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-29

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF THE CITY OF DWIGHT, KANSAS HEREBY NOTIFIES THE MORRIS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 35 mil. The date of our hearing is September 15, 2025 at 7:00PM and will be held at City Library address in Dwight, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 p.m. on October 1, 2025.

WITNESS my hand and official seal on July 15, 2025

Seal)

Kenneth Borgen
Clerk or Officer of Governing Body

Resolution No. 2025 - 09 - 15

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

**WHEREAS**, the Revenue Neutral Rate for the City of Dwight was calculated as 33.120 mills by the Morris County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 15, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Dwight, 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 DWIGHT:**

The City of Dwight shall levy a property tax rate exceeding the Revenue Neutral Rate of 33.120 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 15th day of September (month and year) and SIGNED by the Mayor.

Pamela A Lyon
Mayor

Attested:
Kenneth Berger
City Clerk

## Roll Call Vote

A Roll Call Vote of the City of Dwight To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 15, 2025

Resolution No. 2025-07-21

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Ashley N. Gaston | X | | |
| Susan M Mulyca | X | | |
| | | X | |
| | X | | |
| Chelsey Brow | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified:

Kenneth Barger City Clerk