State of Kansas
City

2026

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 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	134,573	91,425	76.976
Debt Service	10-113	7	27,065	14,107	11.878
Library	12-1220	7			
Special Highway		8	34,053		
Water		8	79,780		
Refuse		9	35,061		
Sewer		9	19,000		
Swimming Pool		10	39,264		
Clinic		10	12,340		
Parks & Recreation		11	173		
		11			
Non-Budgeted Funds-A		12			
Totals		xxxxx	381,309	105,532	88.854
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					1,189,709
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	82.946
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: Oct 28 2025

County Clerk

Governing Body

CPA Summary

Resolute/Pub ok

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	83,040	14,826	107	33	0	0
Debt Service	14,107	2,519	18	6	0	0
Library						
TOTAL	97,147	17,345	125	39	0	0

County Treas Motor Vehicle Estimate: 17,345
County Treas Recreational Vehicle Estimate: 125
County Treas 16/20M Vehicle Estimate: 39
County Treas Commercial Vehicle Tax Estimate: 0
County Treas Watercraft Tax Estimate: 0

Motor Vehicle Factor: 0.17854
Recreational Vehicle Factor: 0.00129
16/20M Vehicle Factor: 0.00040
Commercial Vehicle Factor: 0.00000
Watercraft Factor: 0.00000

Dexter

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
General	Capital Improvement	21,670	15,000	15,000	12-1,118
Refuse	Swimming Pool	0	1,911	1,911	12-825d
	Totals	21,670	16,911	16,911	
	Adjustments*				
	Adjusted Totals	21,670	16,911	16,911	

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

Dexter

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount		Date Due		Amount Due 2025		Amount Due 2026	
				Amount Issued	Outstanding Jan 1, 2025	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Clinic	1/1/2006	1/1/2026	4.25	70,000	10,693	1/25	1/25	454	4,803	250	5,890
Sewer	8/1/2023	8/1/2043	4.25	180,000	125,270	8/28	8/28	5,157	4,279	4,975	4,461
Sewer	8/1/2023	8/1/2043	4.25	125,000	86,990	8/28	8/28	3,581	2,971	3,455	3,098
Total G.O. Bonds					222,953			9,192	12,053	8,680	13,449
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					222,953			9,192	12,053	8,680	13,449

Dexter

2026

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, 2025	Payments Due 2025	Payments Due 2026
Excavator	9/1/2020		2.70	39,968	14,263	7,384	6,879
Totals					14,263	7,384	6,879

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

Dexter

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	8,791	7,833	2,500
Receipts:			
Ad Valorem Tax	72,098	83,040	xxxxxxxxxxxxxxxx
Delinquent Tax	6,184	5,500	5,500
Motor Vehicle Tax	15,137	13,591	14,826
Recreational Vehicle Tax	112	114	107
16/20M Vehicle Tax	39	40	33
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	23,727	24,000	24,000
Licenses	300	300	300
Rental	2,305	2,300	2,300
Reimbursements	1,132	0	0
Delinquent Tax		-9,553	

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	134,465	131,265	53,666
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	41,642	41,631	42,800
Contractual	36,505	36,299	36,299
Commodities	6,706	6,342	8,981
Other	3,042	3,800	3,800
Street Lighting	10,387	13,204	13,204
Pool Expense	0	7,489	7,489
Transfer to Capital Improvement	21,670	15,000	15,000
Grants & Donations	6,680	5,000	7,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**126,632**	**128,765**	**134,573**
Unencumbered Cash Balance Dec 31	7,833	2,500	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	133,423	134,573
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	134,573
		Tax Required	80,907
	Delinquent Comp Rate:	13.0%	10,518
		Amount of 2025 Ad Valorem Tax	91,425

CPA Summary

Dexter 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	10,285	11,245	10,938
Receipts:			
Ad Valorem Tax	12,630	14,107	xxxxxxxxxxxxxxx
Delinquent Tax	1,289	1,109	1,109
Motor Vehicle Tax	3,097	2,381	2,519
Recreational Vehicle Tax	22	26	18
16/20M Vehicle Tax	9	7	6
Commercial Vehicle Tax			0
Watercraft Tax			0
Delinquent Tax		-1,834	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,033	15,781	3,643
Resources Available:	27,318	27,026	14,581
Expenditures:			
Principal	6,954	7,250	7,559
Interest	9,035	8,738	8,430
Cash Basis Reserve			10,976
Other Cost		100	100
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	15,989	16,088	27,065
Unencumbered Cash Balance Dec 31	11,245	10,938	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	25,362	27,065
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	27,065
		Tax Required	12,454
	Delinquent Comp Rate:	13.0%	1,620
		Amount of 2025 Ad Valorem Tax	14,107

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
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 Re			
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
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

Dexter

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	29,947	26,553	26,553
Receipts:			
State of Kansas Gas Tax	6,253	0	0
County Transfers Gas	1,066	0	0
State Gas Tax		6,200	6,200
County Gas Tax		1,300	1,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,319	7,500	7,500
Resources Available:	37,266	34,053	34,053
Expenditures:			
Street Repair	10,713	7,500	34,053
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,713	7,500	34,053
Unencumbered Cash Balance Dec 31	26,553	26,553	0
2024/2025/2026 Budget Authority Amount	0	7,500	34,053

See Tab A

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,598	71,464	85,780
Receipts:			
Collections	86,916	79,000	79,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	86,916	79,000	79,000
Resources Available:	126,514	150,464	164,780
Expenditures:			
Salaries	13,428	14,800	15,250
Contractual	21,197	20,000	22,000
Excavator Payment	7,384	7,384	6,879
Commodities	12,542	17,500	14,000
Water Project	0	5,000	21,651
Other	499	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	55,050	64,684	79,780
Unencumbered Cash Balance Dec 31	71,464	85,780	85,000
2024/2025/2026 Budget Authority Amount	0	66,684	79,780

See Tab A

CPA Summary

Dexter 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,031	16,890	12,747
Receipts:			
Collections	31,041	30,246	30,851
Canpel Prior Year	2,220		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,261**	**30,246**	**30,851**
Resources Available:	**47,292**	**47,136**	**43,598**
Expenditures:			
Contractual	30,402	32,478	33,150
Transfer to Pool	0	1,911	1,911
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,402**	**34,389**	**35,061**
Unencumbered Cash Balance Dec 31	16,890	12,747	8,537
2024/2025/2026 Budget Authority Amount	0	34,389	35,061

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,803	25,641	24,141
Receipts:			
Collections	17,437	17,000	17,000
Interest on Idle Funds			
Miscellaneous	662	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,099**	**17,000**	**17,000**
Resources Available:	**40,902**	**42,641**	**41,141**
Expenditures:			
Salaries	2,238	3,800	3,900
Contractual	7,551	5,000	7,600
Commodities	5,472	9,700	7,500
Capital Outlay	0		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,261**	**18,500**	**19,000**
Unencumbered Cash Balance Dec 31	25,641	24,141	22,141
2024/2025/2026 Budget Authority Amount	0	18,500	19,000

See Tab A

CPA Summary

Dexter 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Swimming Pool	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	3,038	2,651
Receipts:			
Charges	3,613	3,613	3,613
Recreation Commission	22,770	22,000	22,000
Reimbursement from General		7,489	7,489
Penalty Clearing		1,600	1,600
Transfer from Refuse		1,911	1,911
Miscellaneous	674		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	27,057	36,613	36,613
Resources Available:	27,057	39,651	39,264
Expenditures:			
Salaries	16,771	18,300	17,275
Contractual	4,157	4,100	4,100
Commodities	3,091	4,000	4,000
Capital Outlay	0	10,400	13,889
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	24,019	37,000	39,264
Unencumbered Cash Balance Dec 31	3,038	2,651	0
2024/2025/2026 Budget Authority Amoun	0	37,000	39,264

See Tab A

Adopted Budget

Clinic	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,834	11,852	8,745
Receipts:			
Rent	8,250	8,250	8,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,250	8,250	8,250
Resources Available:	21,084	20,102	16,995
Expenditures:			
Commodities	2,966	4,000	4,000
Principal	4,606	4,803	5,890
Interest	650	454	250
Contractual	726	800	800
Salaries	1,184	1,300	1,400
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,232	11,357	12,340
Unencumbered Cash Balance Dec 31	11,852	8,745	4,655
2024/2025/2026 Budget Authority Amoun	0	21,578	12,340

See Tab A

CPA Summary

Dexter 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,902	1,902	173
Receipts:			
Grants & Donations			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	1,902	1,902	173
Expenditures:			
Commodities		1,729	173
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	1,729	173
Unencumbered Cash Balance Dec 31	1,902	173	0
2024/2025/2026 Budget Authority Amoun	0	1,729	173

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
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

on-Budgeted Funds-A

) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
pital Improvement		**ARPA**		**Hail Storm**		0		0		
ncumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		**Total**
t Balance Jan 1	39,079	Cash Balance Jan 1	22,090	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		61,169
ipts:		Receipts:		Receipts:		Receipts:		Receipts:		
nsfer from General	21,670									
ections					50,507					
l Receipts	21,670	Total Receipts	0	Total Receipts	50507	Total Receipts	0	Total Receipts	0	72,177
urces Available:	60,749	Resources Available:	22,090	Resources Available:	50,507	Resources Available:	0	Resources Available:	0	133,346
nditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
modities			3,614							
ractual	1,348		18,476		48,931					
al Outlay	5,295									
Expenditures	6,643	Total Expenditures	22,090	Total Expenditures	48,931	Total Expenditures	0	Total Expenditures	0	77,664
Balance Dec 31	54,106	Cash Balance Dec 31	0	Cash Balance Dec 31	1,576	Cash Balance Dec 31	0	Cash Balance Dec 31	0	55,682 **
										55,682 **

**Note: These two block figures should agree.

A Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Dexter

will meet on September 2, 2025 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 2026 Expenditures and Amount of 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	126,632	77.106	128,765	76.739	134,573	91,425	77.775
Debt Service	15,987	13.507	16,088	13.037	27,065	14,107	12.001
Library							
Special Highway	10,713		7,500		34,053		
Water	55,050		64,684		79,780		
Refuse	30,402		34,389		35,061		
Sewer	15,261		18,500		19,000		
Swimming Pool	24,019		37,000		39,264		
Clinic	9,232		11,357		12,340		
Parks & Recreation			1,729		173		
Non-Budgeted Funds-A	77,664						
Totals	364,960	90.613	320,012	89.776	381,309	105,532	89.776
						*Revenue Neutral Rate***	82.844
Less: Transfers	21,670		16,911		16,911		
Net Expenditure	343,290		303,101		364,398		
Total Tax Levied	94,641		97,147		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,044,463		1,082,123		1,175,504		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	239,907	234,513	222,953
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	33,190	20,709	14,263
Total	273,097	255,222	237,216

*Tax rates are expressed in mills

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

Monica Wise

Official Title: Clerk

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. 9, 2025

Notice ID: rVYmNzLgGIsFZITkqBRI
Notice Name: City of Dexter - budget 8-9

PUBLICATION FEE: $[illegible].19

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

9 day of August, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2026

(First published in the Cowley CounterTraveler Saturday, 08 09, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Dexter

will meet on September 2, 2025 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 2026 Expenditures and Amount of 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	126,038	77.106	178,765	26.789	134,973	91,455	77.275
Debt Service	15,987	12.907	16,068	13.017	27,065	14,107	12.001
Library							
Special Highway	16,718		1,500		36,058		
Water	53,030		61,681		29,780		
Refuse	30,402		34,388		36,063		
Sewer	15,261		18,900		19,000		
Swimming Pool	24,619		37,000		39,264		
Cable	9,233		11,557		12,340		
Parks & Recreation			1,729		173		
Non-Budgeted Funds-A	77,654						
Totals	364,960	90,013	326,012	39.716	381,309	105,562	89.276
						Revenue Neutral Rate**	87.844
Less: Transfers	21,670		16,911		16,911		
Net Expenditures	343,290		309,101		364,398		
Total Tax Levied	94,641		97,147		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,044,463		1,062,738		1,175,504		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	259,907		224,513		282,958		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	93,120		20,709		14,264		
Total	373,027		245,222		297,216		

*The rates are expressed in mills

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

Marilee Wise

Official Title: Clerk

Resolution No. 2025-01

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 82.844 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 9-2-25 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 82.844 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 2nd day of September (month and year) 2025 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

Hearing to Exceed Revenue Neutral Rate held on 9-2-25

Resolution No. 2025-00

Governing Body Member	Yes	No	No Vote
George Brenner	X		
Richard Lumbaker	X		
Brian Kunz	X		
Kasha Kendall	X		
[illegible]	X		
TOTAL			

Certified:
Monica A. Wires