State of Kansas
City

2025

CERTIFICATE

To the Clerk of Montgomery, State of Kansas
We, the undersigned, officers of
City of Dearing
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	46,025	11,329	4.152
Debt Service	10-113				
Library	12-1220				
Special Highway		7	23,212		
Regular Sales Tax		7	86,873		
Water Utility		8	218,307		
Sewer Utility		8	89,474		
Meter Deposits		9	3,182		
Refuse Utility		9	116,986		
Road & Bridge Sales Tax		10	222,497		
Totals		xxxxxx	806,556	11,329	4.152 ✓
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,728,585 ✓
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	4.328
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Unassisted:
Patricia K. Smith

Address:
P. O. Box 231
Dearing, KS 67340
Email:
patriciaksmith@dearingcity.kscoxmail.com

Date Attested: _____ 2024

County Clerk

Mayor

Governing Body

City of Dearing 2025

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information	
Total Assessed Valuation for 2024	2,728,585
Gross earnings (intangible) tax estimate for 2025	0
Neighborhood Revitalization	0

Revenue Neutral Rate 4.328

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	5.079
Debt Service	
Library	
0	
0	
0	
0	
Total	5.079

Final Assessed Valuation from the November 1, 2023 Abstract	2,325,594

From the County Treasurer's Budget Information - Budget Year Estimates	
Motor Vehicle Tax Estimate	1,870
Recreational Vehicle Tax Estimate	28
16\20 M Vehicle Tax Estimate	1
Commercial Vehicle Tax Estimate	26
Watercraft Tax Estimate	37

Computation of Delinquency

Actual Delinquency for 2022 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	9.8%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From Municipal Services Website (Budget Workbooks and Tax Estimates)	
2025 State Distribution for Kansas Gas Tax	10,260
2025 County Transfers for Gas***	1,610
Adjusted 2024 State Distribution for Kansas Gas Tax	10,250
Adjusted 2024 County Transfers for Gas***	1,610

***Note: Only used when a portion of the county monies are distributed to the cities under the provisions of K.S.A. 79-3425c

From the 2023 Budget Certificate Page	
Funds	2023 Expenditure Amounts Budget Authority
General	51,325
Debt Service	
Library	
0	
0	
0	
0	
Special Highway	34,346
Reg. Sales Tax	157,646
Water Utility	149,755
Sewer Utility	78,100
Meter Deposits	4,087
Refuse Utility	111,913
Road & Bridge Sales	169,802

Note: If the 2023 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Input Sheet for City Budget Workbook

Enter city name ("City of _____"):	City of Dearing
Enter county name followed by "County":	Montgomery

Enter year being budgeted (YYYY): 2025

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2024 Budget, Certificate Page. If budget was amended, use the amended figures.

Fund Names:	Statute	2024 Expenditures	2023 Ad Valorem Tax
General	12-101a	40,925	11,812
Debt Service	40925		
Library	12-1220		
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax Levy Funds for 2024 Budgeted Year			11,812

Other (non-tax levy) fund names:	
Special Highway	33,480
Reg. Sales Tax	63,234
Water Utility	176,123
Sewer Utility	83,703
Meter Deposits	4,633
Refuse Utility	113,840
Single No Tax Levy Fund:	
Road & Bridge Sales Tax	191,602
Total Expenditures for 2024 Budgeted Year	707,540

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2024 Budget, Budget Sumary Page.

		2022 Tax Rate (2023 Column)
General		4.954
Debt Service		
Library		
0		
0		
0		
0		
Total		4.954

Total Tax Levied (2023 budget column)		4,817
Assessed Valuation (2023 budget column)		2,110,204

City of Dearing

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
NONE					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*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

City of Dearing

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:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
City

2025

City of Dearing

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 Dearing

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	12,992	6,348	5,524
Receipts:			
Ad Valorem Tax	4,455	11,812	xxxxxxxxxxxxxxx
Delinquent Tax	318	500	500
Motor Vehicle Tax	1,216	880	1,870
Recreational Vehicle Tax	13	13	28
16/20M Vehicle Tax	2	1	1
Commercial Vehicle Tax	14	3	26
Watercraft Tax	12	7	37
Gross Earning (Intangible) Tax			
Local Alcoholic Liquor	361	275	325
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	25,740	25,000	26,000
Licenses, Copy & Fax	30	40	50
Building Permits			
State of Kansas			
Insurance Rebate	1,344	1,250	1,250
Cereal Malt Beverage	75	75	75
In Lieu of Tax (IRB)			
Interest on Idle Funds	14	15	16
Neighborhood Revitalization Rebate			
Miscellaneous	99	0	0
Does miscellaneous exceed 10% of Total I	NO	NO	NO
Total Receipts	**33,693**	**39,871**	**30,178**
Resources Available:	**46,685**	**46,219**	**35,702**
Expenditures:			
Salaries & Wages	17,703	18,000	21,500
Employee Benefits	3,802	3,900	4,150
Utilities	8,112	8,300	9,300
Office Supply Expense & Phone	3,071	2,800	3,100
Insurance & Legal	7,214	7,250	7,500
St. Kansas Malt Beverage	25	25	25
Capital Outlay			
Real Estate Taxes	410	420	450
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total	Non-Appropriated Balar	NO	NO
Total Expenditures	**40,337**	**40,695**	**46,025**
Unencumbered Cash Balance Dec 31	6,348	5,524	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	51,325	40,925	46,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,025
		Tax Required	10,323
	Delinquent Comp Rate:	9.8%	1,006
		Amount of 2024 Ad Valorem Tax	**11,329**

CPA Summary

City of Dearing

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	20,973	13,235	11,285
Receipts:			
State of Kansas Gas Tax	10,182	10,250	10,260
County Transfers Gas	1,960	1,610	1,610
Insurance & Culverts			
Animal Fees	15	30	30
Interest on Idle Funds	31	25	27
Miscellaneous	0	0	0
NO	NO	NO	NO
Total Receipts	**12,188**	**11,915**	**11,927**
Resources Available:	**33,161**	**25,150**	**23,212**
Expenditures:			
Salary, Wages & Emoloyee Benefits	3,179	3,000	3,500
Street Repairs & Maintenance Supplies	5,518	3,100	3,500
Utilities, Legal & Publication, Insurance	3,904	3,900	4,200
Capital Outlay	7,325	3,865	12,012
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**19,926**	**13,865**	**23,212**
Unencumbered Cash Balance Dec 31	13,235	11,285	0
2023/2024/2025 Budget Authority Amount	34,346	33,480	23,212

Adopted Budget **Regular Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	125,015	73,128	51,748
Receipts:			
State Tax Receipts	17,268	20,000	21,000
Compensating Use tax	33,740	13,500	14,000
Interest on Idle Funds	118	120	125
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**51,126**	**33,620**	**35,125**
Resources Available:	**176,141**	**106,748**	**86,873**
Expenditures:			
General	5,330	20,000	20,000
Road		10,000	5,000
Water	97,683	15,000	56,873
Sewer		10,000	5,000
Cash Reserve (2025 column)			
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total E	NO	NO	
Total Expenditures	**103,013**	**55,000**	**86,873**
Unencumbered Cash Balance Dec 31	73,128	51,748	0
2023/2024/2025 Budget Authority Amount	157,646	63,234	86,873

CPA Summary

City of Dearing

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	42,838	57,572	74,102
Receipts:			
Sales	132,088	137,000	140,000
Penalties & Sales Tax	3,385	3,450	3,500
Taps, Hookons & Returned Check Fees	50	50	50
Water Protection Fees	277	290	300
Interest on Idle Funds	322	350	355
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F	NO	NO	NO
Total Receipts	**136,122**	**141,140**	**144,205**
Resources Available:	**178,960**	**198,712**	**218,307**
Expenditures:			
Salary, Wages & Employee Benefits	30,966	32,000	34,000
Water & Electric	79,683	82,000	85,000
Sales Tax	253	260	265
Lab Fees, Insurance & Legal	3,404	3,400	3,500
Tower Maintenance	0	1,000	50,000
Water Protection/Clean Drinking Water	539	550	555
Supplies & Repair Expense	5,489	5,400	5,700
Capital Outlay	1,054		39,287
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**121,388**	**124,610**	**218,307**
Unencumbered Cash Balance Dec 31	57,572	74,102	0
2023/2024/2025 Budget Authority Amoun	149,755	176,123	218,307

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	48,845	56,049	62,388
Receipts:			
Charges to Customers	25,712	26,000	27,000
Taps	0	0	0
Interest on Idle Funds	82	84	86
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total F	NO	NO	
Total Receipts	**25,794**	**26,084**	**27,086**
Resources Available:	**74,639**	**82,133**	**89,474**
Expenditures:			
Salary & Wages	9,217	9,800	10,000
Employee Benefits	93	95	100
Utilities, Supplies & Repairs	2,940	2,950	3,000
Insurance, Lab Fees & Permits	1,800	1,800	1,900
Legal Fees & Publications	40	100	100
Capital Outlay & Contract Work	4,500	5,000	74,374
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**18,590**	**19,745**	**89,474**
Unencumbered Cash Balance Dec 31	56,049	62,388	0
2023/2024/2025 Budget Authority Amoun	78,100	83,703	89,474

CPA Summary

City of Dearing 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Meter Deposits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,807	2,278	1,978
Receipts:			
Deposits	1,200	1,200	1,200
Taps	0	0	0
Interest on Idle Funds	3	4	4
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**1,203**	**1,204**	**1,204**
Resources Available:	**4,010**	**3,482**	**3,182**
Expenditures:			
Refunds	1,050	1,000	2,582
Intrest & Refunded Deposits	682	504	600
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	No
Total Expenditures	**1,732**	**1,504**	**3,182**
Unencumbered Cash Balance Dec 31	2,278	1,978	0
2023/2024/2025 Budget Authority Amoun	4,087	4,633	3,182

Adopted Budget **Refuse Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	56,356	59,539	59,886
Receipts:			
Charges to Customers	55,934	55,000	57,000
Interest on Idle Funds	95	97	100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R	NO	NO	NO
Total Receipts	**56,029**	**55,097**	**57,100**
Resources Available:	**112,385**	**114,636**	**116,986**
Expenditures:			
Salary, Wages & Employee Benefits	1,588	1,700	2,000
Insurance & Publications	46	50	150
Hauling Fees	51,212	53,000	99,836
Unsafe Structures	0	0	15,000
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E	NO	NO	NO
Total Expenditures	**52,846**	**54,750**	**116,986**
Unencumbered Cash Balance Dec 31	59,539	59,886	0
2023/2024/2025 Budget Authority Amoun	111,913	113,840	116,986

City of Dearing 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Road & Bridge Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	133,877	183,287	187,137
Receipts:			
Sales Tax Receipts	17,268	20,000	21,000
Compensating Use Tax	33,746	13,500	14,000
Interest on Idle Funds	220	350	360
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec	NO	NO	NO
Total Receipts	**51,234**	**33,850**	**35,360**
Resources Available:	**185,111**	**217,137**	**222,497**
Expenditures:			
Road & Bridge Repairs & Expense	1,824	30,000	222,497
Cash Reserve (2025 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp	NO	NO	NO
Total Expenditures	**1,824**	**30,000**	**222,497**
Unencumbered Cash Balance Dec 31	183,287	187,137	0
2023/2024/2025 Budget Authority Amoun	169,802	191,602	222,497

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of

City of Dearing

will meet on August 1st at 7:00 pm 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 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	40,337	4.954	40,695	5.079	46,025	11,329	4.152
Debt Service							
Library							
Special Highway	19,926		13,865		23,212		
Reg. Sales Tax	103,013		55,000		86,873		
Water Utility	121,388		124,610		218,307		
Sewer Utility	18,590		19,745		89,474		
Meter Deposits	1,732		1,504		3,182		
Refuse Utility	52,846		54,750		116,986		
Road & Bridge Sales Tax	1,824		30,000		222,497		
Totals	359,656	4.954	340,169	5.079	806,556	11,329	4.152
						*Revenue Neutral Rate***	*4.328*
Less: Transfers	0		0		0		
Net Expenditure	359,656		340,169		806,556		
Total Tax Levied	4,817		11,812		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,110,204		2,325,594		2,728,585		

Outstanding Indebtedness, January 1.	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Patricia K. Smith

City Official Title:

(First published in the Independence Daily Reporter July 20, 2024)

2025

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City of Dearing
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Debt Service							
Library							
Special Highway	19,926		13,865		23,212		
Reg. Sales Tax	103,013		55,000		86,873		
Water Utility	121,388		124,610		218,307		
Sewer Utility	18,590		19,745		89,474		
Meter Deposits	1,732		1,504		3,182		
Refuse Utility	52,846		54,750		116,986		
Road & Bridge Sales Tax	1,824		30,000		222,497		
Totals	359,656	4.954	340,169	5.079	806,556	11,329	4.152
						*Revenue Neutral Rate***	*4.328*
Less: Transfers	0		0		0		
Net Expenditure	359,656		340,169		806,556		
Total Tax Levied	4,817		11,812		xxxxxxxxxxxxxxx		
Assessed Valuation	2,110,204		2,325,594		2,728,585		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

July 20, 2024

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:
Tracy Cessna, being first duly sworn, deposes and says: That she is the **General Manager** of the

Independence Daily Reporter

a daily newspaper printed in the state of Kansas, and published in and of general circulation in Montgomery County, Kansas, with a general paid circulation on a daily basis in Montgomery County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.
Said newspaper is published daily at least weekly 50 times a year, has been 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 Independence 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 **1 time(s) on July 20th, 2024**

Tracy Cessna

Subscribed to and sworn before me on this **22nd** day of **July, 2024.**
Printer's fee: **$94.80**

Notary Public
My commission expires: **September 14, 2027**

ELIZABETH L. LINNEBUR
Notary Public - State of Kansas
My Appt. Expires

City of Dearing

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	11,812	1,870	28	1	26	37
Debt Service						
Library						
TOTAL	11,812	1,870	28	1	26	37

ATTN: AMY

County Treas Motor Vehicle Estimate 1,870

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 1

County Treas Commercial Vehicle Tax Estimate 26

County Treas Watercraft Tax Estimate 37

Motor Vehicle Factor 0.15831

Recreational Vehicle Factor 0.00237

16/20 Vehicle Factor 0.00008

Commercial Vehicle Factor 0.00220

Watercraft Factor 0.00313

03/17/2025 07:51am CITY OF DEARING 6209483944 #948 Page 01/01