State of Kansas
City

2025

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 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	104,787	41,600	32.320
Debt Service	10-113	8			
Library	12-1220	8	2,350	2,043	1.588
Special Highway		9	18,481		
Water		9	105,000		
Sewer		10	89,081		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	319,699	43,643	33.908
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			1,287,158
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	31.752
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Cindy Jensen
Certified Public Accountant
Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: November 1st 2024

County Clerk

Governing Body

COUNTY CLERK SEAL MORRIS COUNTY, KANSAS

No assurance is provided.

City of Dwight

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	38,835	5,609	192	99	0	0
Debt Service						
Library	2,022	292	10	5	0	0
TOTAL	40,857	5,901	202	104	0	0

County Treas Motor Vehicle Estimate 5,901

County Treas Recreational Vehicle Estimate 202

County Treas 16/20M Vehicle Estimate 104

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14443

Recreational Vehicle Factor 0.00494

16/20 Vehicle Factor 0.00255

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

No assurance is provided.

City of Dwight 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	Equipment Res	-	10,000	-	12-1,117
	Totals	0	10,000	0	
	Adjustments*				
	Adjusted Totals	0	10,000	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 Dwight

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:											
Water Series 2010	10/21/2010	10/21/2049	3.75%	556,000	318,500	Oct	Oct	11,944	9,800	11,576	10,000
Total G.O. Bonds					**318,500**			**11,944**	**9,800**	**11,576**	**10,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**318,500**			**11,944**	**9,800**	**11,576**	**10,000**

City of Dwight 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.**

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

Budgeted Year: 2025

Library found in: City of Dwight
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 2024	Proposed Year 2025
Ad Valorem Tax	$2,022	$2,043
Delinquent Tax	$0	$0
Motor Vehicle Tax	$309	$292
Recreational Vehicle Tax	$10	$10
16/20M Vehicle Tax	$5	$5
	$0	$0
TOTAL TAXES	$2,346	$2,350
Difference in Total Taxes:	$4	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,233,885	$1,286,798
Did Assessed Valuation Decrease?	No	
Levy Rate	1.639	1.588
Difference in Levy Rate:	(0.051)	
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

City of Dwight 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	127,317	83,985	23,987
Receipts:			
Ad Valorem Tax	36,832	38,835	xxxxxxxxxxxxxxxx
Delinquent Tax	774		
Motor Vehicle Tax	5,546	6,285	5,609
Recreational Vehicle Tax	227	201	192
16/20M Vehicle Tax	125	100	99
Commercial Vehicle Tax		81	0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Sales & Use Tax	20,684	18,000	20,000
Franchise Tax	14,017	11,000	13,000
Licenses & permits	295	500	300
In Lieu of Tax (IRB)			
Interest on Idle Funds	944		0
Neighborhood Revitalization Rebate			0
Miscellaneous	3,311		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**82,755**	**75,002**	**39,200**
Resources Available:	**210,072**	**158,987**	**63,187**
Expenditures:			
General			
Personal Services	21,642	27,000	25,000
Commodities	20,707	22,000	22,000
Contractual	58,682	26,000	28,000
Capital Outlay	0	0	0
Community Building			
Commodities	0	0	0
Contractual	10,215	10,000	11,000
Library Expenses	4,267	0	5,000
Streets			
Personal Services	0	0	0
Contractual	437	0	500
Commodities	10,137	20,000	12,000
Capital Outlay	0	0	0
ARPA	0	20,000	0
Transfer to Equipment Reserve		10,000	
Cash Reserve (2025 column)			1,287
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**126,087**	**135,000**	**104,787**
Unencumbered Cash Balance Dec 31	83,985	23,987	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	132,427	171,995	104,787
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	104,787
		Tax Required	41,600
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**41,600**

No assurance is provided.

City of Dwight 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		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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

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	0
Receipts:			
Ad Valorem Tax	1,815	2,022	xxxxxxxxxxxxxxxx
Delinquent Tax	40		
Motor Vehicle Tax	290	309	292
Recreational Vehicle Tax	12	10	10
16/20M Vehicle Tax		5	5
Commercial Vehicle Tax		4	0
Watercraft Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,157**	**2,350**	**307**
Resources Available:	**2,157**	**2,350**	**307**
Expenditures:			
Library Appropriation	2,157	2,350	2,350
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,157**	**2,350**	**2,350**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,342	2,350	2,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,350
		Tax Required	2,043
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,043

Qualifies for

City of Dwight 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	13,641	9,461	11,471
Receipts:			
State of Kansas Gas Tax	5,787	7,010	7,010
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,787**	**7,010**	**7,010**
Resources Available:	**19,428**	**16,471**	**18,481**
Expenditures:			
Street Repair and Maint	9,967	5,000	18,481
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,967**	**5,000**	**18,481**
Unencumbered Cash Balance Dec 31	9,461	11,471	0
2023/2024/2025 Budget Authority Amount	25,608	22,711	18,481

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	40,720	44,215	20,215
Receipts:			
Water collections	64,602	60,000	62,000
Trash collections	23,062	22,000	23,000
Interest on Idle Funds			
Miscellaneous	801		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**88,465**	**82,000**	**85,000**
Resources Available:	**129,185**	**126,215**	**105,215**
Expenditures:			
Personal Services	7,515	13,000	12,000
Commodities	2,370	15,000	15,000
RWD purchases	18,472	21,000	21,000
Contractual	8,971	10,000	10,000
Capital outlay	0	0	0
Water bond payment	26,988	22,000	22,000
Trash service	20,654	25,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**84,970**	**106,000**	**105,000**
Unencumbered Cash Balance Dec 31	44,215	20,215	215
2023/2024/2025 Budget Authority Amount	99,134	106,000	105,000

No assurance is provided.

City of Dwight 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,081	67,081	61,081
Receipts:			
Sewer collections	28,181	27,000	28,000
Interest on Idle Funds			
Miscellaneous	280		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**28,461**	**27,000**	**28,000**
Resources Available:	**74,542**	**94,081**	**89,081**
Expenditures:			
Personal Services	4,275	8,000	8,000
Commodities	1,354	15,000	15,000
Contractual	1,832	10,000	5,000
Capital outlay			
Cash Reserve (2025 column)			61,081
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,461**	**33,000**	**89,081**
Unencumbered Cash Balance Dec 31	67,081	61,081	0
2023/2024/2025 Budget Authority Amount	51,000	33,000	89,081

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	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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

No assurance is provided.

City of Dwight

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:		
Capital Improvement Re		Equipment Reserve		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	26,232	Cash Balance Jan 1	10,068	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		36,300
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
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:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	26,232	Cash Balance Dec 31	10,068	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	36,300 **
										36,300 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Dwight
will meet on September 16, 2024 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 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	Proposed Estimated Tax Rate*
General	126,087	33.395	135,000	31.474	104,787	41,600	32.328
Debt Service							
Library	2,157	1.400	2,350	1.639	2,350	2,043	1.588
Special Highway	9,967		5,000		18,481		
Water	84,970		106,000		105,000		
Sewer	7,461		33,000		89,081		
Non-Budgeted Funds							
Totals	230,642	34.795	281,350	33.113	319,699	43,643	33.916
						*Revenue Neutral Rate***	*31.752*
Less: Transfers	0		10,000		0		
Net Expenditure	230,642		271,350		319,699		
Total Tax Levied	40,142		40,857		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,145,784		1,233,885		1,286,798		

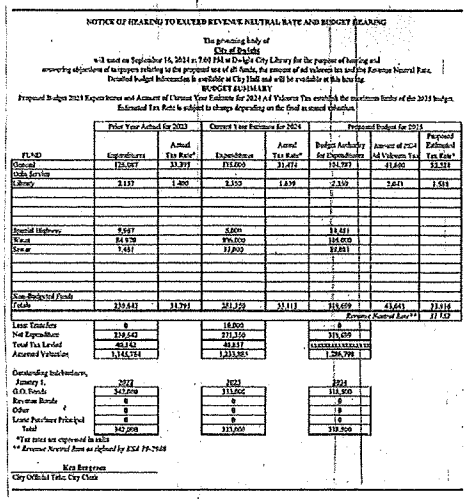
Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	342,000	333,000	318,500
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	342,000	333,000	318,500

*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.



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Dwight

will meet on September 16, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2025 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	126,067	33.393	115,000	31.471	163,793	41,640	32.521
Debt Service							
Library	2,137	1.400	2,350	1.839	2,350	2,641	1.581
Special Highway	9,997		5,000		10,481		
Water	84,979		99,000		104,000		
Sewer	9,681		11,800		12,881		
Non-Budgeted Funds							
Totals	230,842	34.793	243,220	33.310	313,659	43,643	34.102
						Revenue Neutral Rate**	33.310
Less: Transfers	0		18,800		0		
Net Expenditure	230,842		224,350		313,659		
Total Tax Levied	40,142		43,817		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,148,754		1,233,581		1,280,798		

Outstanding Indebtedness,			
January 1,	2022	2023	2024
G.O. Bonds	343,000	333,000	318,500
Revenue Bonds	0	0	0
Other	0	0	0
Less: Purchase Principal	0	0	0
Total	343,000	333,000	318,500

*Tax rates are expressed in mills

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

Kris Bergeron

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

State of Kansas, } ss.
Morris County }

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 8th day of August, 2024.

Jan Sciacca

Subscribed and sworn to before me this 8th day of August, 2024

NOTARY PUBLIC - STATE OF KANSAS
CHRISTY JIMERSON
MY APPT. EXPIRES 9-3-25

Resolution No. 2024-9-16_____

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 31.752 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 16, 2024 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 31.752 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 16th day of September 2024 and SIGNED by the Mayor.

Tam Lobb
Mayor

Attested:
Kenneth Berg
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 ___

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Ashley Gearhart	X		
Brenda Anderson		X	
Susan N Mulryan	X		
Chelsey Brosious	X		
[illegible]	X		
TOTAL			

Certified:
Kenneth Berger City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF DWIGHT, 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 33.916. The date of our hearing is September 16, 2024 at 7:00 PM and will be held at the Dwight Library (616 Main St) in Dwight, Kansas.

_____ 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, 20___.

WITNESS my hand and official seal on 17 July, 2024.

(Seal)

Ken Bergman City Clerk
Clerk or Officer of Governing Body